

Agenda

Ipakanni Early College Charter School Regular Board Meeting

Ipakanni Early College Charter

1459 Downer Street, Oroville, CA 95965

Board Meeting Monday, February 24, 2025 @ 5:30 pm

I. OPENING BUSINESS

- A. Call meeting to order- Time _____
- B. Record Attendance and Guest
 - a. Glenda Nelson-President Present___ Absent___
 - b. Nicolette Anderson-Vice President Present___ Absent___
 - c. Sonja Mix-Baltazar - Treasurer Present___ Absent___
 - d. Dawn Blackhorse- Secretary Present___ Absent___
 - e. Irene Santosfelver, Board Member Present___ Absent___
 - f. Open
 - g. Walter Gramps, Director Present___ Absent___
 - h. Billy Bowers, School Site Supervisor Present___ Absent___
- C. Adopt Agenda
- D. Closed Session Topics of Discussion (Please refer to the items identified in Agenda Section III, below.)
- E. Public Comment on Closed Session
- F. Adjourn to Closed Section

II. PUBLIC COMMENT PERIOD RE CLOSED SESSION ITEMS

General public comment on any closed session item that will be heard. The Board may limit comments to up to 20 minutes according to Board policy.

III. CLOSED SESSION

IV. RECONVENE IN OPEN SESSION

Adjourn Closed Session and Reconvene to Open Session
Report Action Taken in Closed Session

V. PUBLIC COMMENT

Recognition of Individuals who wish to speak on non-agenda items

The President will invite anyone in the audience wishing to address the Board on a matter not listed on the agenda to stand and wait to be recognized, state your name and address for the record, and make your presentation. Presentations will be limited to five (5) minutes per person and twenty (20) minutes per subject. The Board is prohibited by State law from taking action on any item presented, if it is not listed on the agenda, except under special circumstances as defined by the Government Code.

Recognition of Individuals who wish to speak on agenda items

The President will invite anyone in the audience wishing to address the Board on a matter that is on the agenda to stand and wait to be recognized, state your name, and the item number of the agenda item on which you wish to speak. When that item comes up on the agenda you will be asked to stand, state your name and address for the record, and make your presentation. Under Government Code Section 54954.3, the presentation time will be limited.

VI. Consent Agenda
(Recommended Approval)

- A. Board Minutes January 27, 2025
- B. Approval of Check Register: January 2025

VII. Action Items

- 7.01 Approve 2nd Interim Budget
- 7.02 Approval of Long-Term Planning for Board

VIII. Discussion/Informational Items

- 8.01 Financial Report from Charter Impact
- 8.02 Mid Year LCAP

IX. Reports

- 9.01 Director's Report
- 9.02 Board Member Reports/Concerns

X. Items for Next Agenda

XI. Adjournment

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, www.ipakanni.com, if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

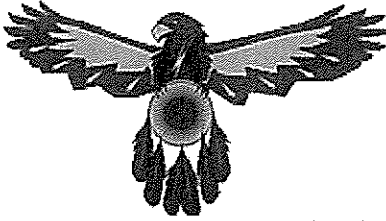
If you desire to address the Board on a matter that is on the agenda, you will be asked to stand, or to raise your hand until recognized by the chairperson. Presentations will be limited to three (3) minutes, with a maximum of twenty (20) minutes, on each subject matter. All individuals are expected to respect the rights and privacy of others.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that; consistent with the requirements of the Bagley-Keene Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in these meetings, please contact the Administrator's office (530) 532-1165. Notification 48 hours prior to the meeting will enable the district to make reasonable accommodations to ensure accessibility to these meetings.



Agenda

Ipakanni Early College Charter School Regular Board Meeting

Ipakanni Early College Charter

1459 Downer Street, Oroville, CA 95965

Board Meeting Monday, January 27, 2025 @ 5:30 pm

I. OPENING BUSINESS

A. Call meeting to order- Time 5:31pm

B. Record Attendance and Guest

a. Glenda Nelson-President

Present X Absent

b. Nicolette Anderson-Vice President

Present Absent X

c. Sonja Mix-Baltazar - Treasurer

Present X Absent

d. Dawn Blackhorse- Secretary

Present X Absent

e. Irene Santosfelver, Board Member

Present X Absent

f. Open

g. Walter Gramps, Director

Present X Absent

h. Billy Bowers, School Site Supervisor

Present X Absent

C. Adopt Agenda

Motion DB, Second IS

In Favor 4 Opposed 0 Abstain 0

D. Closed Session Topics of Discussion (Please refer to the list of items identified in Agenda Section III, below.)

E. Public Comment on Closed Session

F. Adjourn to Closed Session

II. PUBLIC COMMENT PERIOD RE CLOSED SESSION ITEMS

General public comment on any closed session item that will be heard. The Board may limit comments to no more than 20 minutes pursuant to Board policy.

II. CLOSED SESSION

VIA

IV. RECONVENE IN OPEN SESSION

Adjourn Closed Session and Reconvene to Open Session
Report Action Taken in Closed Session

V. PUBLIC COMMENT

Recognition of Individuals who wish to speak on non-agenda items

The President will invite anyone in the audience wishing to address the Board on a matter not listed on the agenda to stand and wait to be recognized, state your name and address for the record, and make your presentation. Presentations will be limited to five (5) minutes per person and twenty (20) minutes per subject. The Board is prohibited by State law from taking action on any item presented, if it is not listed on the agenda, except under special circumstances as defined by the Government Code.

Recognition of Individuals who wish to speak on agenda items

The President will invite anyone in the audience wishing to address the Board on a matter that is on the agenda to stand and wait to be recognized, state your name, and the item number of the agenda item on which you wish to speak. When that item comes up on the agenda you will be asked to stand, state your name and address for the record, and make your presentation. Under Government Code Section 54954.3, the time allotted for presentations will be limited.

VI. Consent Agenda (Recommended Approval)

6.01 Board Minutes December 10th, 2025

Motion IS, Second DB

In Favor 4 Opposed 0 Abstain 0

6.02 Approval of Check Register: 2024-2025 November 2024-December 2024

Motion IS, Second DB

In Favor 4 Opposed 0 Abstain 0

VII. Action Items

7.01 Approval of 2023-2024 SARC

Motion DB, Second IS

In Favor 4 Opposed 0 Abstain 0

7.02 Approval of General Business Policies

Motion SM, Second IS

In Favor 4 Opposed 0 Abstain 0

VIII. Discussion/Informational Items

8.01 Financial Report from Charter Impact

8.02 Minimum Wage Law

8.03 P-1 Attendance

8.04 Graduation

8.05 Long-Term Planning

IX. Reports

9.01 Director's Report

Focus group will be on 4/14/2025- 10:30-11:30AM

9.02 Board Member Reports/ Concerns

X. Items for Next Agenda

Long-term planning goals for WASC report

XI. Adjournment

Time 6:04pm

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, www.ipakanni.com, if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

If you desire to address the Board on a matter that is on the agenda, you will be asked to stand, or to raise your hand until recognized by the chairperson. Presentations will be limited to three (3) minutes, with a maximum of twenty (20) minutes, on each subject matter. All individuals are expected to respect the rights and privacy of others.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that; consistent with the requirements of the Bagley-Keene Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in these meetings, please contact the Administrator's office (530) 532-1165. Notification 48 hours prior to the meeting will enable the district to make reasonable accommodations to ensure accessibility to these meetings.

X. Items for Next Agenda

XI. Adjournment

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, www.ipakanni.com, if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

If you desire to address the Board on a matter that is on the agenda, you will be asked to stand, or to raise your hand until recognized by the chairperson. Presentations will be limited to three (3) minutes, with a maximum of twenty (20) minutes, on each subject matter. All individuals are expected to respect the rights and privacy of others.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that; consistent with the requirements of the Bagley-Keene Open Meeting Act, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in these meetings, please contact the Administrator's office (530) 532-1165. Notification 48 hours prior to the meeting will enable the district to make reasonable accommodations to ensure accessibility to these meetings.

Ipakanni

Check Register

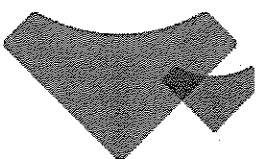
For the period ended January 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
10061	Charter Impact	1/13/2025	\$ 6,490.00
10062	Chico Country Day School/ CCDS - Finance a	1/17/2025	1,647.77
10063	Feather River Recreation & Park District	1/17/2025	330.00
10064	Hobbs Pest Solutions, Inc	1/17/2025	95.00
10065	Inland Business Systems	1/17/2025	366.06
10066	Northern Section, CIF	1/17/2025	VOIDED
10067	Feather River Aire	1/24/2025	327.00
10068	HP Downer Annex, LLC	1/24/2025	4,500.00
10069	Oroville City Elementary School District	1/24/2025	40,642.50
10070	Walters Gramps	1/24/2025	33.42
ACH	Amazon Business	1/29/2025	1,045.57
ACH	Amazon Business	1/7/2025	571.64
ACH	Microsoft	1/3/2025	99.99
ACH	Top Notch Landscape Management Inc	1/7/2025	90.00
ACH	PG&E	1/7/2025	1,148.03
ACH	Comcast	1/8/2025	400.47
ACH	Cal Water	1/15/2025	52.59
ACH	Employment Development Department	1/15/2025	64.35
ACH	Employment Development Department	1/15/2025	1,415.77
ACH	Recology Butte Colusa Counties	1/21/2025	211.05
ACH	Recology Butte Colusa Counties	1/21/2025	256.45
ACH	EverBank, N.A.	1/22/2025	145.78
ACH	Blue Shield of California	1/23/2025	3,901.38
ACH	Accularm Security Systems	1/24/2025	144.00
ACH	Comcast	1/24/2025	400.86
ACH	Top Notch Landscape Management Inc	1/29/2025	90.00
ACH	Primo Water	1/30/2025	221.31
VOID	CIF State Office	1/14/2025	VOIDED
VOID	EverBank, N.A.	1/21/2025	VOIDED

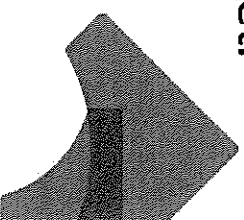
Total Disbursements in January \$ 64,690.99

VIB

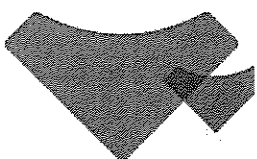
Overview



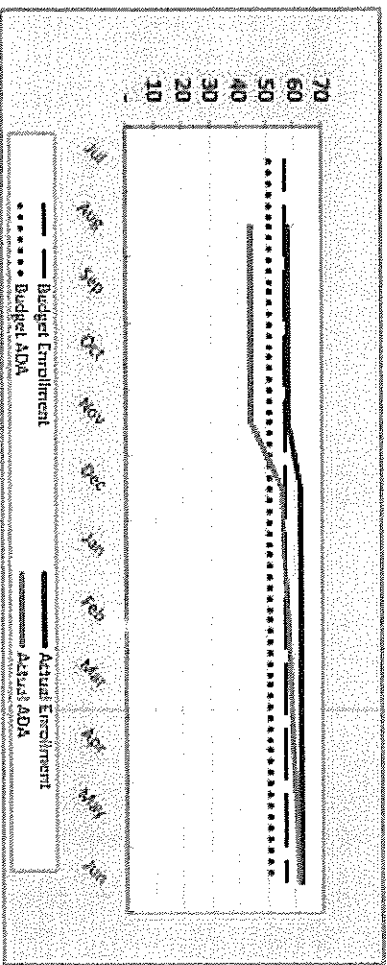
- The forecast updated at 2nd Interim to include the 2.43% COLA for FY26.
- Attendance and ADA now reflect the reported P-1 Data. Ipakanni has 6 less ADA vs Original Budget.
- Revenues are projecting at \$59K lower than prior forecast at \$1.24M.
- Expenses are projecting at \$10K lower than prior forecast at \$1.18M.
- The year-end surplus is projecting at \$12K and is \$22K higher vs Original Budget.



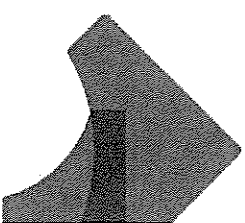
Enrollment and Attendance



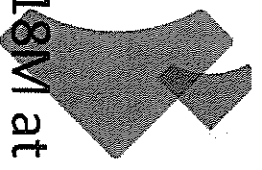
Enrollment & Per Pupil Data			
	Actual	Forecast	Budget
Average Enrollment	NA	63	66
Average ADA	NA	56	62
Attendance Rate	NA	89.0%	93.9%
Unduplicated %	71.3%	71.3%	71.0%
Revenue per ADA		\$21,097	\$16,802
Expenses per ADA		\$20,877	\$16,958



- Average Enrollment and ADA are updated with P-1
- Enrollment is steady; however, ADA is below budget and improving.

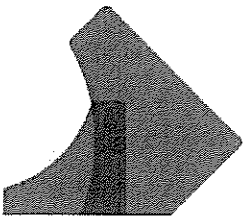


Revenue

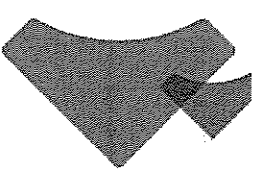


- Revenues decreased by \$8K vs First Interim and are projected at \$1.18M at Second Interim.
- State Aid-Revenue decreased from First Interim by \$65K due to decrease in ADA projection.
- Federal Revenue increased from prior First Interim by \$6K due increase in title funding.
- Other State Revenue increased from First Interim by \$49K due to receipt of prior year revenue.
- Other Local Revenue increased from First Interim by \$1K due to increase in E-Rate

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 347,424	\$ 369,607	\$ (22,183)	\$ 805,256	\$ 872,556	\$ (67,300)
Federal Revenue	10,287	42,886	(32,599)	49,590	62,172	(12,582)
Other State Revenue	96,498	49,073	47,425	315,258	113,879	201,379
Other Local Revenue	-	-	-	13,322	-	13,322
Total Revenue	\$ 454,209	\$ 461,566	\$ (7,357)	\$1,183,427	\$1,048,607	\$ 134,819

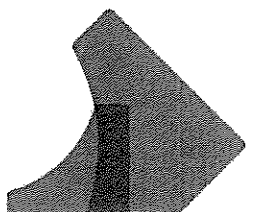


Expenses

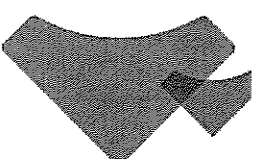


- Expenses decreased by \$10K vs First Interim and are projecting at \$1.17M at Second Interim.
- Personnel costs at Second Interim are \$51K lower than Original Budget.
- Books and Supplies at Second Interim are \$22K lower than Original Budget.
- Operations at Second Interim are \$28K lower than Original Budget.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 220,406	\$ 170,875	\$ (49,531)	\$ 377,259	\$ 284,792	\$ (92,467)
Classified Salaries	51,726	78,993	27,267	85,764	131,655	45,891
Benefits	84,080	86,054	1,974	150,050	144,891	(5,159)
Books and Supplies	25,303	37,758	12,455	69,008	47,000	(22,008)
Subagreement Services	130,598	14,898	(115,700)	254,273	26,800	(227,473)
Operations	25,983	28,233	2,251	40,432	48,400	7,968
Facilities	35,336	32,200	(3,136)	64,056	55,200	(8,856)
Professional Services	58,605	186,980	128,375	120,160	319,577	199,417
Depreciation	1,867	-	(1,867)	10,050	-	(10,050)
Interest	-	-	-	-	-	-
Total Expenses	\$ 633,904	\$ 635,992	\$ 2,087	\$1,171,051	\$1,058,314	\$ (112,737)



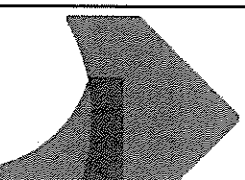
Fund Balance



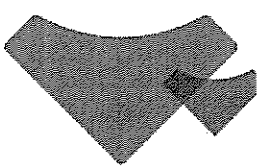
- FY25 beginning balance was updated \$279,082 to reflect FY24 UAR Ending Fund Balance of (\$145,062).
- Surplus forecasted at \$12,376, which is \$1,676 higher vs First Interim.
- Ending fund balance at Second Interim is projected at \$291,458 which is \$62K lower vs First Interim.

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (179,695)	\$ (174,426)	\$ (5,270)
Beginning Fund Balance	279,082	279,082	
Ending Fund Balance	\$ 99,387	\$ 104,656	
<i>As a % of Annual Expenses</i>	8.5%	9.9%	

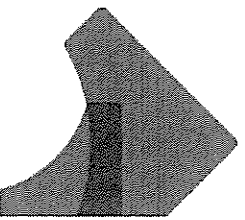
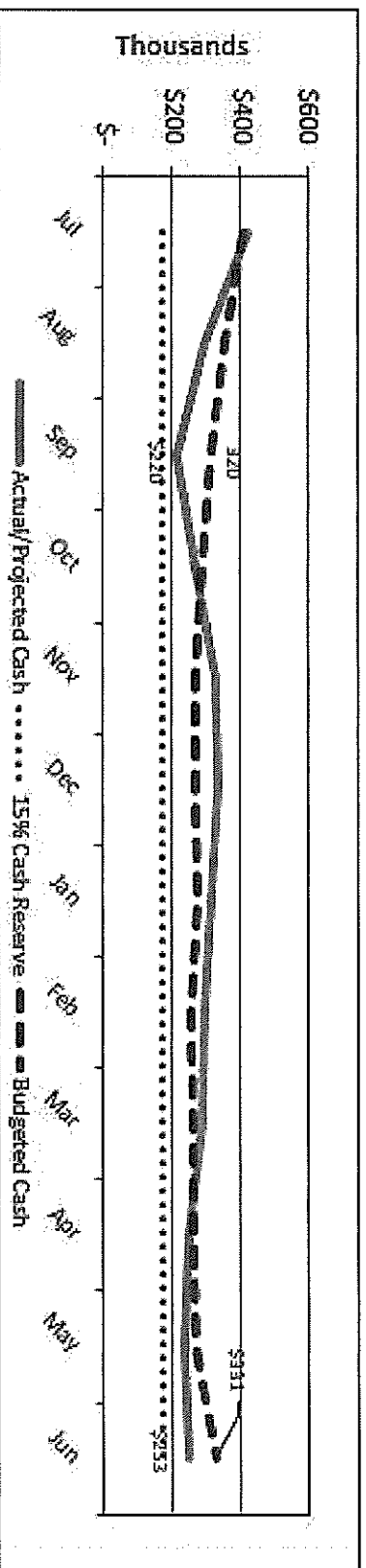
	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
\$ 12,376	\$ (9,707)	\$ 22,083	
279,082	279,082		
\$ 291,458	\$ 269,375		
24.9%	25.5%		



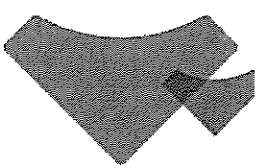
Cash Balance



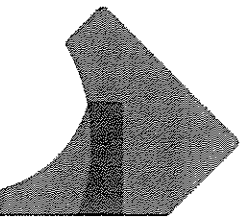
- January Cash Balance was \$320,441 | 27% of Expenses
- End of Year Cash balance is projected to be \$253,174 | 22% of expenses



Appendices



- Monthly Cash Flow / Forecast 24-25
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- Check Register
- Forecast



Ipakanni

Financial Package
1/31/2025

Presented by:



	Jan-24	Aug-23	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Actuals	Annual Forecast	Original Budget Total	Favorable / Unfavorable
Revenues																
State Aid - Revenue Limit																
8011 LCF State Aid	-	26,754	26,754	48,158	48,158	48,158	48,158	48,158	61,449	61,449	61,449	61,449	64,901	604,999	751,978	(146,089)
8012 Education Protection Account	-	5,041	5,041	16,804	6,721	6,721	6,721	29,638	21,918	21,918	21,918	21,918	7,876	101,911	121,482	90,629
8096 In Lieu of Property Taxes	-	31,795	26,754	94,690	54,879	54,879	54,879	56,015	15,765	7,882	69,331	91,248	72,776	805,256	872,556	(67,300)
Federal Revenue																
8181 Special Education - Enrollment Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	7,292	10,048	(2,756)
8290 Title II, Part A - Teacher Quality Title III - Limited English Title V, Part B	-	-	-	-	-	-	-	-	-	-	-	-	-	189	27,650	(1,747)
8291 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	599	10,000	171
8293 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	2,395	2,224	171
8294 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	8,678	15,540	(6,862)
8295 State Special Education School Facilities (\$8740)	-	-	-	-	-	-	-	-	-	-	-	-	-	42,554	40,000	2,554
8311 State Special Education School Facilities (\$8740)	-	-	-	-	-	-	-	-	-	-	-	-	-	123,388	3,120	126,508
8550 Mandated Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	189,008	113,879	75,129
8560 State Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	13,322	-	13,322
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenue																
8980 Contributions, Unrestricted (E-Rate)	-	-	-	-	-	-	-	-	-	-	-	-	-	13,322	-	13,322
Expenses																
Total Revenue	4,000	22,016	26,975	111,989	110,802	84,438	84,914	71,548	99,538	89,476	78,256	120,546	269,884	1,181,027	1,048,607	134,819
Classified Salaries																
2100 Instructional Salaries	-	8,034	8,034	8,876	9,034	8,919	8,939	8,509	8,509	8,509	8,509	8,509	-	85,764	131,655	45,891
2300 Classified Administrators' Salaries	-	8,034	8,034	8,876	9,034	8,919	8,939	8,509	8,509	8,509	8,509	8,509	-	85,764	131,655	45,891
Classified Salaries																
1100 Teachers' Salaries	-	16,640	16,640	18,640	18,640	19,240	19,160	19,968	19,968	19,968	19,968	19,968	-	191,833	166,400	25,433
1175 Teachers' Extra Duty/Standings	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	5,000	5,000	-
1300 Administrators' Salaries	-	14,996	14,996	14,996	14,996	15,296	15,169	14,996	14,996	14,996	14,996	14,996	-	140,416	113,392	27,024
Classified Salaries																
14,996	14,996	14,996	14,996	14,996	15,296	15,169	14,996	14,996	14,996	14,996	14,996	14,996	-	327,259	284,792	42,467
Benefits																
3101 STRS	-	5,556	5,556	5,556	5,556	5,680	5,644	5,906	5,906	5,906	5,906	5,906	-	65,115	67,108	1,973
3202 PERB	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	20,120	17,608	2,512
3301 OS/D	-	642	642	642	642	642	642	642	642	642	642	642	-	7,738	4,036	3,702
3311 Medicare	-	619	619	619	619	619	619	619	619	619	619	619	-	6,949	6,038	911
3401 Health and Welfare	-	2,958	4,845	3,201	3,901	3,901	3,901	3,333	3,333	3,333	3,333	3,333	-	40,075	40,000	75
3501 State Unemployment	-	854	854	854	854	854	854	854	854	854	854	854	-	4,124	4,270	146
3601 Workers' Compensation	-	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	1,749	-	6,208	5,810	398
Books and Supplies																
4100 Textbooks and Core Curricula	-	11,475	13,362	14,380	13,180	13,224	14,092	14,513	14,563	14,563	14,563	14,563	-	150,050	144,991	5,059
4200 Books and Other Materials	-	2,772	982	1,709	1,604	551	1,617	1,118	1,118	1,118	1,118	1,118	-	2,900	20,000	15,000
4302 School Supplies	-	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	-	25,000	20,000	5,000
4305 Software	-	19,720	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	-	15,000	20,000	4,992
4310 Office Expense	-	178	435	559	455	498	755	247	247	247	247	247	-	6,000	20,100	(20,100)
4700 Food Services	-	178	435	559	455	498	755	247	247	247	247	247	-	6,000	2,000	4,000
Subagreement Services																
5101 Nursing	-	22,659	4,827	14,294	7,658	5,959	3,748	10,241	4,325	4,325	4,325	4,325	-	63,008	47,000	16,008
5102 Special Education	-	1,648	1,648	1,648	1,648	1,648	1,648	2,307	2,307	2,307	2,307	2,307	-	19,776	17,000	2,776
5105 Security	-	40,643	40,643	40,643	40,643	40,643	40,643	274	274	274	274	274	-	209,215	8,000	201,215
5106 Other Educational Consultants	-	144	144	144	144	144	144	5,896	5,896	5,896	5,896	5,896	-	23,482	1,800	21,682
Operations and Housekeeping																
5300 Dues & Memberships	-	42,290	1,648	42,434	1,648	42,434	1,648	8,177	8,177	8,177	8,177	8,177	-	254,273	26,800	227,473
5400 Insurance	-	1,583	4,306	64	1,430	101	67	53	53	53	53	53	-	5,800	5,800	-
5501 Utilities	-	1,979	1,706	1,622	4,220	1,276	1,201	675	675	675	675	675	-	3,900	15,000	5,800
5502 Janitorial Services	-	211	211	211	211	211	211	1,368	1,368	1,368	1,368	1,368	-	17,500	25,000	7,500
5900 Communications	-	386	773	587	2,212	801	601	29	15	15	15	15	-	2,500	1,600	900
5901 Postage and Shipping	-	2,150	6,996	2,499	5,201	1,944	3,097	29	29	29	29	29	-	4,632	1,000	3,632
Facilities, Repairs and Other Leases																
3,606	2,150	6,996	2,499	5,201	1,944	3,097	2,890	2,890	2,890	2,890	2,890	2,890	-	40,432	48,400	7,968

ADA = 62.41

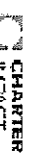
FY24-25 Ipakanni

Monthly Forecast FY24-25

Revised 02/20/2025

Actuals Through: 1/31/2025

AOA = 56,09



	Jan-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Actuals	Annual Forecast	Original Budget Total	Favorable/Unfavorable
5601 Rent	3,750	3,750	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	52,500	52,500	52,500	(4,720)
5603 Equipment Leases	599	346	735	536	146	146	740	740	740	740	740	740	5,720	2,000	2,000	(4,150)
5610 Repairs and Maintenance	602	150	417	185	185	135	504	504	504	504	504	504	4,836	700	700	(6,156)
Professional/Consulting Services	4,931	4,286	5,632	5,213	6,031	4,781	5,834	5,744	5,744	5,744	5,744	5,744	64,056	55,200	55,200	(8,856)
5801 IT	-	-	-	-	-	-	140	-	140	140	140	140	-	700	11,500	10,800
5802 Audit & Taxes	-	-	-	-	-	-	5,900	-	5,900	5,900	5,900	5,900	-	11,800	11,800	-
5803 Legal	2,660	144	-	-	263	-	416	416	416	416	416	416	-	5,000	5,000	-
5804 Professional Development	-	-	-	-	-	-	691	691	691	691	691	691	-	3,600	3,600	-
5805 General Consulting	-	102	1,000	-	-	-	280	280	280	280	280	280	-	2,500	2,500	-
5806 Special Activities/Field Trips	1,500	-	-	374	-	(374)	434	434	434	434	434	434	-	4,000	4,000	-
5807 Bank Charges	-	-	-	-	-	-	38	-	38	-	38	-	-	150	-	(150)
5809 Other Taxes and Fees	74	240	80	80	-	-	220	220	220	220	220	220	-	1,572	-	(1,572)
5810 Payroll Service Fee	154	444	444	480	534	673	703	267	267	267	267	267	-	4,988	-	(4,988)
5811 Management Fee	6,250	6,250	6,335	6,335	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000	75,000	-	
5812 District Oversight Fee	-	319	-	1,274	549	845	580	991	693	693	912	912	716	26,177	26,177	-
5814 SFED Encroachment	-	-	-	-	-	-	580	-	580	-	-	-	1,617	8,053	-	(6,436)
5815 Public Relations/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	1,200	180,000	180,000	-
Depreciation	10,338	7,500	7,648	8,348	7,596	8,299	8,126	9,257	15,676	9,391	9,428	15,510	2,343	120,180	319,577	(199,437)
6900 Depreciation Expense	-	-	-	-	-	-	1,867	2,434	1,948	1,558	1,246	997	-	10,090	-	(10,090)
Interest	-	-	-	-	-	-	1,867	2,434	1,948	1,558	1,246	997	-	10,090	-	(10,090)
Total Expenses	39,517	133,091	82,804	103,300	75,537	78,408	122,137	97,580	103,482	134,891	94,093	104,716	2,343	1,171,053	1,058,314	(112,737)
Monthly Surplus (Deficit)	(35,637)	(101,095)	(55,829)	4,759	35,255	6,035	(37,123)	(26,033)	(3,935)	(45,505)	(15,808)	15,830	267,521	12,376	(9,707)	22,083
Cash Flow Adjustments	375,923	-	(26,975)	30,596	25,313	-	1,867	2,434	1,948	1,558	1,246	997	(269,854)	10,050	-	10,050
Monthly Surplus (Deficit)	(138,307)	-	(26,975)	30,596	25,313	-	1,867	2,434	1,948	1,558	1,246	997	(269,854)	98,538	-	98,538
Cash flows from operating activities	(2,558)	(1,887)	(3,557)	(15,948)	(7,578)	4,180	2,404	-	-	-	-	-	-	(25,333)	-	-
Depreciation/Amortization	30,080	(30,550)	10,473	543	(205)	(2,468)	(3,572)	-	-	-	-	-	2,343	2,333	-	-
Public Funding Receivables	(122,413)	(564)	-	-	-	-	-	-	-	-	-	-	-	(118,537)	-	-
Grants and Contributions Rec	4,574	3,003	-	26,545	5,406	1,307	5,406	-	-	-	-	-	-	46,243	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds/Payments on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	61,171	(131,053)	(75,888)	50,454	58,151	9,214	(17,472)	(23,599)	(1,987)	(43,847)	(14,561)	16,827	-	-	-	-
Cash, Beginning of Month	365,063	427,094	295,982	220,094	270,548	328,659	337,913	370,441	295,842	294,855	250,908	236,347	-	-	-	-
Cash, End of Month	427,094	295,982	220,094	270,548	328,659	337,913	370,441	295,842	294,855	250,908	236,347	253,174	-	-	-	-

Ipakanni

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 48,158	\$ 61,486	\$ (13,328)	\$ 246,140	\$ 314,262	\$ (68,122)	\$ 751,978
Education Protection Account	29,638	-	29,638	59,276	6,241	53,035	12,482
In Lieu of Property Taxes	6,721	7,857	(1,136)	42,008	49,104	(7,096)	108,097
Total State Aid - Revenue Limit	84,517	69,343	15,174	347,424	369,607	(22,183)	872,556
Federal Revenue							
Special Education - Entitlement	-	822	(822)	-	4,199	(4,199)	10,048
Title I, Part A - Basic Low Income	-	-	-	6,287	27,650	(21,363)	27,650
Title II, Part A - Teacher Quality	-	-	-	-	2,224	(2,224)	2,224
Title III - Limited English	-	-	-	-	-	-	10,000
Title V, Part B - PCSGP	-	-	-	-	4,000	(4,000)	4,000
Charter School Facility Incentive Grant	-	688	(688)	-	4,813	(4,813)	8,250
Other Federal Revenue	-	-	-	4,000	-	4,000	-
Total Federal Revenue	-	1,509	(1,509)	10,287	42,886	(32,599)	62,172
Other State Revenue							
State Special Education	-	4,414	(4,414)	-	22,561	(22,561)	53,984
School Facilities (SB740)	-	19,688	(19,688)	17,056	19,688	(2,632)	39,375
Mandated Cost	-	-	-	1,726	1,860	(134)	1,860
State Lottery	-	3,530	(3,530)	-	3,530	(3,530)	15,540
Prior Year Revenue	-	-	-	55,804	-	55,804	-
Other State Revenue	397	281	116	21,913	1,435	20,477	3,120
Total Other State Revenue	397	27,912	(27,515)	96,498	49,073	47,425	113,879
Total Revenues	\$ 84,914	\$ 98,764	\$ (13,850)	\$ 454,209	\$ 461,566	\$ (7,357)	\$ 1,048,607
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 19,160	\$ 16,640	\$ (2,520)	\$ 111,961	\$ 99,840	\$ (12,121)	\$ 166,400
Teachers' Extra Duty/Stipends	-	500	500	3,000	3,000	-	5,000
Administrators' Salaries	15,169	11,339	(3,830)	105,446	68,035	(37,411)	113,392
Total Certificated Salaries	34,329	28,479	(5,850)	220,406	170,875	(49,531)	284,792
Classified Salaries							
Instructional Salaries	8,829	6,509	(2,320)	51,726	39,057	(12,669)	65,095
Supervisors' and Administrators' Salaries	-	6,656	6,656	-	39,936	39,936	66,560
Total Classified Salaries	8,829	13,165	4,336	51,726	78,993	27,267	131,655
Benefits							
State Teachers' Retirement System, certificat	5,464	6,711	1,246	34,591	40,265	5,674	67,108
Public Employees' Retirement System, classif	1,547	1,761	214	10,549	10,565	15	17,608
OASDI/Medicare/Alternative, certificated pos	902	404	(498)	5,644	2,422	(3,222)	4,036
Medicare/Alternative, certificated positions	626	604	(22)	3,946	3,623	(323)	6,039
Health and Welfare Benefits, certificated pos	3,901	3,333	(568)	23,408	23,333	(75)	40,000
State Unemployment Insurance, certificated	1,068	1,068	(1)	2,444	2,349	(96)	4,270
Workers' Compensation Insurance, certificatt	583	583	0	3,498	3,498	0	5,830
Total Benefits	14,092	14,463	371	84,080	86,054	1,974	144,891
Books & Supplies							
Textbooks and Core Materials	-	-	-	-	20,000	20,000	20,000
Books and Reference Materials	-	-	-	-	5,000	5,000	5,000
School Supplies	1,617	1,667	49	9,817	11,667	1,850	20,000
Software	1,910	-	(1,910)	12,381	-	(12,381)	-
Office Expense	221	-	(221)	2,732	-	(2,732)	-
Food Services	-	182	182	374	1,091	717	2,000
Total Books & Supplies	3,748	1,848	(1,900)	25,303	37,758	12,455	47,000
Subagreement Services							

Ipakanni

Budget vs Actual

For the period ended January 31, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Nursing	1,648	1,417	(231)	8,239	9,917	1,678	17,000
Special Education	40,643	-	(40,643)	121,928	-	(121,928)	-
Security	144	164	20	432	982	550	1,800
Other Educational Consultants	-	800	800	-	4,000	4,000	8,000
Total Subagreement Services	42,434	2,380	(40,054)	130,598	14,899	(115,700)	26,800
Operations & Housekeeping							
Dues & Memberships	-	483	483	3,183	3,383	200	5,800
Insurance	627	1,250	623	6,126	8,750	2,624	15,000
Utilities	1,201	2,083	883	10,239	14,583	4,344	25,000
Janitorial Services	468	133	(334)	1,523	933	(589)	1,600
Communications	801	83	(718)	4,559	583	(3,976)	1,000
Postage and Shipping	-	-	-	353	-	(353)	-
Total Operations & Housekeeping	3,097	4,033	937	25,983	28,233	2,250	48,400
Facilities, Repairs & Other Leases							
Rent	4,500	4,375	(125)	30,000	30,625	625	52,500
Additional Rent	-	-	-	-	-	-	-
Equipment Leases	512	167	(345)	3,020	1,167	(1,853)	2,000
Repairs and Maintenance	602	58	(544)	2,316	408	(1,908)	700
Total Facilities, Repairs & Other Leases	5,614	4,600	(1,014)	35,336	32,200	(3,136)	55,200
Professional/Consulting Services							
IT	-	958	958	-	6,708	6,708	11,500
Audit & Taxes	-	-	-	-	11,800	11,800	11,800
Legal	-	417	417	2,923	2,917	(6)	5,000
Professional Development	-	360	360	144	1,800	1,656	3,600
General Consulting	-	250	250	1,102	1,250	148	2,500
Special Activities/Field Trips	330	1,333	1,003	1,830	2,667	837	4,000
Bank Charges	-	-	-	75	-	(75)	-
Other Taxes and Fees	(1,200)	-	1,200	474	-	(474)	-
Payroll Service Fee	701	-	(701)	3,631	-	(3,631)	-
Management Fee	6,250	6,250	-	43,750	43,750	-	75,000
District Oversight Fee	845	2,080	1,235	3,476	11,088	7,612	26,177
SPED Encroachment	-	15,000	15,000	-	105,000	105,000	180,000
Public Relations/Recruitment	1,200	-	(1,200)	1,200	-	(1,200)	-
Total Professional/Consulting Services	8,126	26,649	18,523	58,605	186,980	128,375	319,577
Depreciation							
Depreciation Expense	1,867	-	(1,867)	1,867	-	(1,867)	-
Total Depreciation	1,867	-	(1,867)	1,867	-	(1,867)	-
Total Expenses	\$ 122,137	\$ 95,618	\$ (26,518)	\$ 633,904	\$ 635,992	\$ 2,087	\$ 1,058,314
Change in Net Assets	(37,223)	3,146	(40,368)	(179,695)	(174,426)	(5,270)	(9,707)
Net Assets, Beginning of Period	200,330			342,803			
Net Assets, End of Period	\$ 163,108			\$ 163,108			

Ipakanni

Statement of Financial Position

January 31, 2025

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 320,441	\$ 365,863	\$ (45,422)	-12%
Accounts Receivable	30,359	146,551	(116,191.60)	-79%
Public Funding Receivables	(13,901)	111,017	(124,918.39)	-113%
Prepaid Expenses	25,333	-	25,333.27	0%
Total Current Assets	362,232	623,431	(261,199)	-42%
Long-Term Assets				
Property & Equipment, Net	28,542	30,409	(1,867)	-6%
Deposits	1,679	1,679	-	0%
Total Long Term Assets	30,222	32,089	(1,867)	-6%
Total Assets	\$ 392,453	\$ 655,520	\$ (263,066)	-40%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 60	\$ (60)	-100%
Accrued Liabilities	153,637	272,174	(118,537)	-44%
Deferred Revenue	75,709	40,483	35,226	87%
Total Current Liabilities	229,346	312,717	(83,371)	-27%
Total Liabilities	\$ 229,346	\$ 312,717	\$ (83,371)	-27%
Total Net Assets	163,108	342,803	(179,695)	-52%
Total Liabilities and Net Assets	\$ 392,454	\$ 655,520	\$ (263,066)	-40%

Ipakanni

Statement of Cash Flows

For the period ended January 31, 2025

	Month Ended 01/31/25	YTD Ended 01/31/25
Cash Flows from Operating Activities		
Change in Net Assets	\$ (37,223)	\$ (179,695)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,867	1,867
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	13,646	368,402
Grants, Contributions & Pledges Receivable	-	(138,307)
Prepaid Expenses	2,404	(25,333)
Accounts Payable	-	(60)
Accrued Expenses	(3,572)	(118,537)
Deferred Revenue	5,406	46,241
Total Cash Flows from Operating Activities	(17,472)	(45,422)
 Cash Flows from Financing Activities		
Change in Cash & Cash Equivalents	(17,472)	(45,422)
Cash & Cash Equivalents, Beginning of Period	337,913	365,863
 Cash and Cash Equivalents, End of Period	\$ 320,441	\$ 320,441

Mission and Vision

Financial Goal

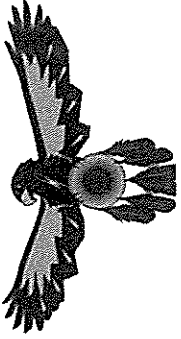
1. Maintain a healthy surplus budget
 - Ensure a minimum surplus of 20% annually by identifying and eliminating unnecessary expenses.
2. Maintain a yearly balanced budget
 - Maintain a no more than 2% variance between projective and actual revenues and expenditures.

Governance Goal

1. Attending Monthly Board Meetings
 - Track participation and commitment by ensuring 100% attendance for all board members at monthly meetings.
2. Annual Training on the Brown Act
 - Ensure 100% attendance for all board members at the annual Brown Act training.

Student Performance Goal

1. Students Improving Quarterly on Local Benchmark Assessments
 - 80% of students should show growth over the 1st semester on local benchmarks in math and reading and 90% of students should show growth over the year.
2. Student Safety Improving yearly
 - Decrease the number of safety-related incidents and discipline referrals (e.g., accidents, fights, bullying reports) by 10% annually.
3. Ensuring Equitable Access to a Quality Education for all Students regardless of Background



Monitoring Goals, Actions, and Resources for the 2024-25 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2024-25 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Ipakanni Early College Charter School	Walter Gramps Director	wgramps@ipakanni.com 530-532-1165

Goal 1

Goal Description

To improve attendance and academic achievement, we aim to create an engaging and inclusive learning environment by integrating relevant and differentiated instruction, fostering a positive school climate, and enhancing student support. We will strengthen parental and community involvement, utilize data-driven decision-making for personalized interventions, and provide professional development for teachers. Additionally, implementing attendance improvement programs, flexible learning opportunities, and ensuring student health and nutrition are crucial. By leveraging technology and continuously monitoring progress, we seek to ensure every student is supported and motivated to attend school regularly and achieve their full academic potential.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Student Growth Levels in reading comprehension and math based on STAR 360 Testing. (Priority 2) Implementation of Academic Standards (Priority 4) Access to a Broad Course of Study (Priority 7)	Each student cohort K-2, 3-5, 6-8, 9-12 will average 1 grade level of growth in reading comprehension and math. 2023-2024 K-2 Math K-2 English 3rd-5th Math 3rd-5th English 6th-8th Math 6th-8th English 9th-12th Math 9th-12th English Dashboard Local Indicator -Standard Met Dashboard Local Indicator-Standard Met			K-2, 2.6 GE 3-5, 1.16 GE 6-8 1.25 GE	Each student cohort K-2, 3-5, 6-8, 9-12 will average 1 grade level of growth in reading comprehension and math. K-2 Math K-2 English 3rd-5th Math 3rd-5th English 6th-8th Math 6th-8th English 9th-12th Math 9th-12th English Dashboard Local Indicator-Standard Met Dashboard Local Indicator-Standard Met
1.2	CAASPP Testing Results in math and English. (Priority 2)	English and math scores will increase 20 points closer to the standard. 2022-2023 Math 111.3 below standard			96.8 English 116.8 Math	Math 50 below standard English 30 below standard

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.3	Attendance Data (Priority 3&5) Chronic Absenteeism (Priority 3&5)	English 89.9 below standard 2023-2024 89% 2022-2023 38.3%			92%	95% 15%
1.4	Demerits (Priority 6)	Students with 10 or more demerits will decrease by 5% per year. 2023-2024			1 student over 10	
1.5	Teacher appropriately assigned and credentials (Priority 1)	100% of all teachers appropriately assigned			Internship	100% of teachers appropriately assigned and credentialed

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Having a high quality testing program to monitor student growth. Providing curriculum which covers the state standards. Students need a data testing program to see their academic progress throughout the school year. In order to achieve this they need curriculum which covers the state standards.					\$32,300.00	\$5329
1.2	Teachers will provide a blended learning environment for all students to meet the students academic needs. Teachers play a critical role in the development of student learning. Teachers will use a variety of teaching methods and data driven instruction to improve student learning. Teachers will communicate with parents regularly on student performance and achievement. Teachers will have professional development on CAASPP and how to use	No				\$166,400.00	\$69823

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	interim assessments to prepare students for state testing. Although students are excelling on local assessments and STAR 360 test they struggle with grade level state assessments.						
1.3	School Support Staff All three cohorts of students K-2, 3-5, and 6th-8 will have a universal instructional assistant in the classroom to provide additional support to students. This support includes tutoring students, supporting the teacher in student learning, and helping to increase student engagement.	No				\$65,095.00	\$26852
1.4	School Site Support Supervisor will monitor the classroom environment, provide support for students and staff. To help reduce student demerits and increase students attendance rates the School Site Support Supervisor will work with students, staff, and parents to achieve student goals.					\$94,500.00	\$29885
1.5	School Nurse Help ensure compliance and the health and well being of students.					\$16,447.71	\$8220
1.6	IT and Facility Repairs Safety walks will be done on a regular basis to check for any needed					\$29,167.00	\$1394

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>repairs. The landlord will be notified of any concerns from the safety walk. The school safety plan will be updated annually. New computers will be purchased to replace old computers and technology services will be provided by BCOE. Technology will be updated and improved on a yearly basis through the E-rate program.</p>						