Agenda

Ipakanni Early College Charter School Regular Board Meeting

Ipakanni Early College Charter
1459 Downer Street, Oroville, CA 95966
Board Meeting August 31, 2026 @ 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 list of 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 no more than 20 minutes pursuant 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 time allotted for presentations will be limited.

VI. Charter Impact Financial Report

a. Financial Report

VII. Consent Agenda
(Recommended Approval)

A. Warrants June, July
B. Board Minutes June 22, 2026

VIII. Action Items

8.01 Approve EPA July 1, 2025-July 30, 2026
8.02 Approve Unaudited Actuals for 25-26
8.03 Approve 2026-2027 Board Calendar
8.04 Approve ELOP Teachers 26-27 School Year
a. KrisAnthony Avina b. Madison Johansen c. Stephanie Herrera d. Stacey Gramps

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.

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8.03 Approve 2026-2027 Board Calendar
8.04 Approve ELOP Teachers 26-27 School Year
a. KrisAnthony Avina b. Madison Johansen c. Stephanie Herrera d. Stacey Gramps
8.05 Approve Walter Gramps as CIF Representative

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CHARTER
IMPACT

Ipakanni Charter School

Financial Presentation

Monthly Finance Update: Financials through July 30th, 2026

VIA

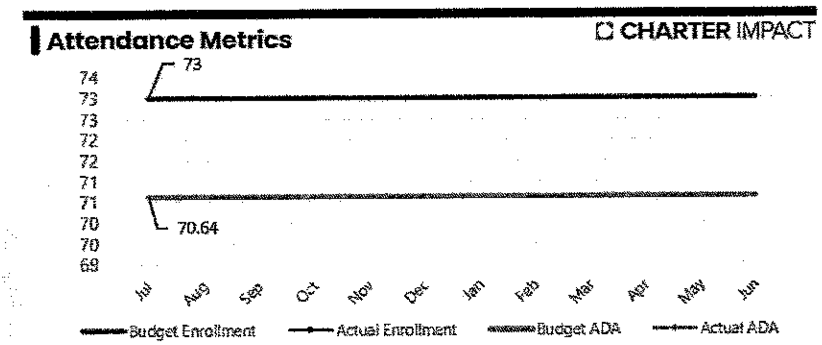
Highlights

- **Enrollment**: FY27 projected enrollment is at 74 with a 70.64 ADA.
- **Revenue Forecast**: FY27 revenue is $1,527,674 projected at YE, ~$35.5k increase in revenue from budget that was set at $1,492,174.
- **Expense Forecast**: FY27 expense is $1,467,585 projected at YE, ~$(96.6k) unfavorable to budget that was set at $1,371,009 due to inclusion of two salary increases along with projected audit related costs.
- **Fund Balance**: ~$60.1k YE surplus projected, ~($61.1k) reduction from budget which was set at ~$121.2k. Fund balance is projected at ~$792k
- **Cash Reserves**: Cash ended at ~$628k this month.

Enrollment & Attendance

- FY27 projected enrollment is at 74 with a 70.64 ADA.

Enrollment & Per Pupil Data	Actual	Forecast	Budget
Average Enrollment	n/a	74.0	74
Average ADA	n/a	70.64	70.64
Attendance Rate	n/a	95.5%	95.5%
Unduplicated %	85.0%	72.7%	72.7%
Revenue per ADA		$21,626	$21,124
Expenses per ADA		$21,081	$19,409



Revenue

- **Revenue Forecast:** FY27 revenue is $1,527,674 projected at YE, ~$35.5k increase in revenue from budget that was set at $1,492,174.
  - ~$35,500 **Increase in Other State Revenue:** Due to increase in SPED per ADA rate from $917.53 to FY27 EDCOE rate of $1,340.

	Year-to-Date			Annual/Full Year		
	Actual	Forecast	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	$ -	$ -	**$ -**	$ 1,072,628	$ 1,072,628	**$ -**
Federal Revenue	-	-	**-**	38,458	38,458	**-**
Other State Revenue	5,657	-	**5,657**	388,949	353,449	**35,500**
Other Local Revenue	-	2,303	**(2,303)**	27,639	27,639	**-**
Total Revenue	**$ 5,657**	**$ 2,303**	**$ 3,354**	**$ 1,527,674**	**$ 1,492,174**	**$ 35,500**

Expenses

- **Expense Forecast**: FY27 expense is $1,467,585 projected at YE, ~$(96.6k) unfavorable to budget that was set at $1,371,009 due to inclusion of two salary increases along with projected audit related costs.
  - **~$15K increase in Certificated Salaries**: Increase per board approved raise for Administrative salaries
  - **~$10k increase in Classified Salaries**: Increase per board approved raise for Classified Administrative salaries.
  - **~$10.2k increase in Benefits**: Benefits related increases due to salary increases.
  - **~61.7k increase in Professional Services**: Projected cost of additional work on FY24, FY25, and FY26 audit plus a hold for potential 990 filing penalty plus EDCOE SELPA Fee at 5.5% increases as SPED revenue increases.
  - **~($242) decrease in Depreciation**: Slight decrease in projected depreciation schedule.

	Year-to-Date			Annual/Full Year		
	Actual	Forecast	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 10,699	$ 9,449	**$ (1,250)**	$ 531,887	$ 516,887	**$ (15,000)**
Classified Salaries	6,952	6,119	**(833)**	83,426	73,426	**(10,000)**
Benefits	12,681	8,798	**(3,883)**	206,732	196,582	**(10,151)**
Books and Supplies	27,627	10,613	**(17,014)**	130,500	130,500	-
Subagreement Services	156	6,613	**6,457**	107,151	107,151	-
Operations	8,872	7,971	**(901)**	96,347	96,347	-
Facilities	7,460	6,011	**(1,449)**	72,128	72,128	-
Professional Services	8,720	7,931	**(789)**	233,556	171,890	**(61,666)**
Depreciation	267	508	**242**	5,858	6,100	**242**
Interest	-	-	-	-	-	-
Total Expenses	**$ 83,434**	**$ 64,013**	**$ (19,421)**	**$ 1,467,585**	**$ 1,371,009**	**$ (96,575)**

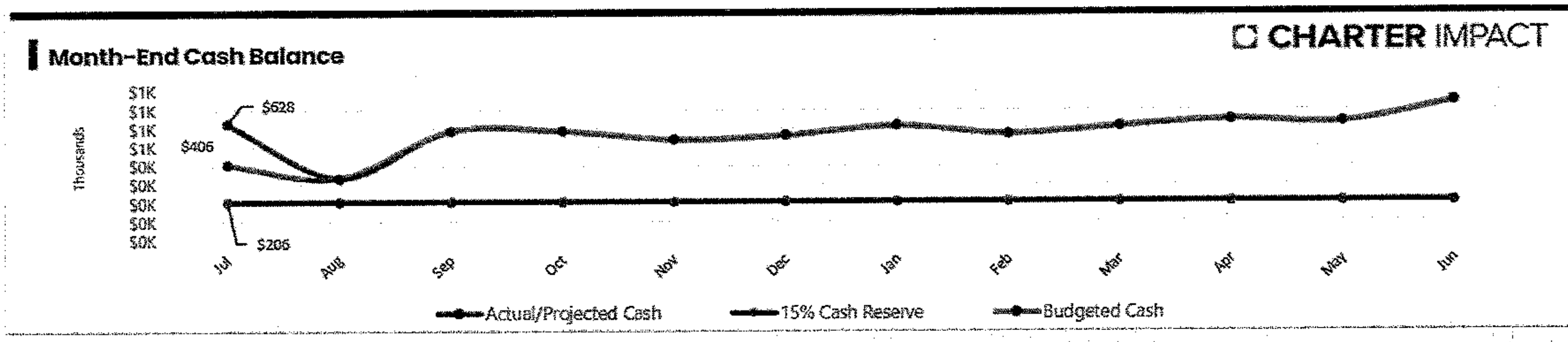
Fund Balance

- **Fund Balance**: ~$60.1k YE surplus projected, ~($61.1k) reduction from budget which was set at ~$121.2k. Fund balance is projected at ~$792k
- **Note:** Beginning/ending fund balance is subject to the finalization of the FY24, FY25, and FY26 audits.

	Year-to-Date			Annual/Full Year		
	Actual	Forecast	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	**$ (77,777)**	**$ (61,710)**	**$ (16,067)**	**$ 60,089**	**$ 121,165**	**$ (61,076)**
Beginning Fund Balance	731,761	731,761		731,761	731,761	
Ending Fund Balance	**$ 653,984**	**$ 670,051**		**$ 791,850**	**$ 852,926**	
As a % of Annual Expenses	*44.6%*	*48.9%*		*54.0%*	*62.2%*	

Cash Reserves

- **Cash Reserves:** Cash ended at ~$628k this month.



Appendices

Financials As of July 30, 2025:

- Cash Flow – Monthly and Annual Forecast
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- Compliance Reminders

FY26-27 Ipakanni Early College Charter School

Monthly Cash Flow/Forecast FY26-27

Revised: 08/25/2026

Actuals Through: 7/31/2026

ADA = 70.64

CHARTER IMPACT

		Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	[illegible]	Original Budget Total	Favorable / (Unfav.)
Revenues																ADA = 70.64	
State Aid - Revenue Limit																	
8011	LCFF State Aid		32,223	32,223	58,001	58,001	58,001	58,001	58,001	71,985	71,985	71,985	71,985	71,985	[illegible]	714,373	-
8012	Education Protection Account		-	56,036	-	-	56,036	-	-	56,036	-	-	-	56,036	[illegible]	224,142	-
8096	In Lieu of Property Taxes		7,259	14,518	9,679	9,679	9,679	9,679	9,679	21,314	10,657	10,657	10,657	10,657	[illegible]	134,113	-
			39,482	102,777	67,680	67,680	123,716	67,680	67,680	149,334	82,641	82,641	82,641	138,677	[illegible]	1,072,628	-
Federal Revenue																	
8181	Special Education - Entitlement		-	-	-	-	-	-	-	-	-	-	-	9,570	[illegible]	9,570	-
8290	Title I, Part A - Basic Low Income		-	5,657	-	-	16,971	-	-	-	-	-	-	-	[illegible]	22,628	-
8296	Other Federal Revenue		-	-	1,565	-	-	1,565	-	-	1,565	-	-	1,565	[illegible]	6,260	-
			-	5,657	1,565	-	16,971	1,565	-	-	1,565	-	-	11,135	[illegible]	38,458	-
Other State Revenue																	
8311	State Special Education		4,270	4,270	7,685	7,685	7,685	7,685	7,685	9,538	9,538	9,538	9,538	9,538	[illegible]	64,813	29,643
8520	Child Nutrition		-	-	-	-	-	-	-	-	-	-	-	-		-	-
8545	School Facilities (SB740)		-	-	-	-	-	20,250	-	-	-	10,125	-	10,125	[illegible]	40,500	-
8550	Mandated Cost		-	-	-	-	2,389	-	-	-	-	-	-	-	[illegible]	2,389	-
8560	State Lottery		-	-	-	-	-	4,333	-	-	4,333	-	-	10,547	[illegible]	19,214	-
8598	Prior Year Revenue	5,657	-	-	-	-	-	-	-	-	-	-	-	-	[illegible]	-	5,657
8599	Other State Revenue		333	333	55,567	600	600	55,567	600	600	55,567	600	600	55,567	[illegible]	226,534	-
		5,657	4,603	4,603	63,253	8,285	10,674	87,836	8,285	10,138	69,439	20,263	10,138	85,778	[illegible]	353,449	35,300
Other Local Revenue																	
8634	Food Service Sales		-	-	-	-	-	-	-	-	-	-	-	-		-	-
8650	Lease and Rental Income		-	-	-	-	-	-	-	-	-	-	-	-		-	-
8660	Interest Revenue		-	-	-	-	-	-	-	-	-	-	-	-		-	-
8689	Other Fees and Contracts		2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513		[illegible]	27,639	-
8698	ASB Fundraising		-	-	-	-	-	-	-	-	-	-	-			-	-
8699	School Fundraising		-	-	-	-	-	-	-	-	-	-	-			-	-
			2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513		[illegible]	27,639	-
Total Revenue		5,657	46,597	115,549	135,010	78,477	153,872	159,594	78,477	161,984	156,158	105,417	95,292	235,390	[illegible]	1,492,174	35,300
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries		30,041	30,041	30,041	30,041	30,041	30,041	30,041	30,041	30,041	30,041	-		[illegible]	300,414	-
1170	Teachers' Substitute Hours		308	308	308	308	308	308	308	308	308	308	-		[illegible]	3,080	-
1175	Teachers' Extra Duty/Stipends		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-		[illegible]	100,000	-
1300	Administrators' Salaries	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699		[illegible]	113,393	15,000
		10,699	51,049	51,049	51,049	51,049	51,049	51,049	51,049	51,049	51,049	51,049	10,699		[illegible]	516,887	15,000
Classified Salaries																	
2300	Classified Administrators' Salaries	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952		[illegible]	73,426	10,000
		6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952		[illegible]	73,426	10,000
Benefits																	
3101	STRS	[illegible]	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	2,044		[illegible]	98,725	2,865
3202	PERS	[illegible]	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835		[illegible]	19,384	2,640
3301	OASDI	[illegible]	431	431	431	431	431	431	431	431	431	431	431		[illegible]	4,552	620
3311	Medicare	[illegible]	841	841	841	841	841	841	841	841	841	841	256		[illegible]	8,560	362
3401	Health and Welfare	[illegible]	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250		[illegible]	51,000	835
3501	State Unemployment		305	305	305	305	305	1,524	1,219	610	305	305	305		[illegible]	6,096	(305)
3601	Workers' Compensation	[illegible]	812	812	812	812	812	812	812	812	812	812	247		[illegible]	8,264	3,193
		12,681	18,225	18,225	18,225	18,225	18,225	19,444	19,139	18,529	18,225	18,225	9,368		[illegible]	196,582	10,151
Books and Supplies																	
4100	Textbooks and Core Curricula		850	850	850	850	-	-	-	-	-	-	-		[illegible]	3,400	-
4200	Books and Other Materials		2,980	2,980	2,980	2,980	2,980	-	-	-	-	-	-		[illegible]	14,900	-
4302	School Supplies	[illegible]	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009		[illegible]	33,500	-
4305	Software	27,078	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884		[illegible]	47,800	-
4310	Office Expense	[illegible]	914	914	914	914	914	914	914	914	914	914	914		[illegible]	10,200	-
4311	Business Meals		9	9	9	9	9	9	9	9	9	9	9		[illegible]	100	-
4400	Noncapitalized Equipment		3,320	3,320	3,320	3,320	3,320	-	-	-	-	-	-		[illegible]	16,600	-
4700	Food Services		364	364	364	364	364	364	364	364	364	364	364		[illegible]	4,000	-
		27,627	13,329	13,329	13,329	13,329	12,479	6,179	6,179	6,179	6,179	6,179	6,179		[illegible]	130,800	-
Subagreement Services																	
5101	Nursing		2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636		[illegible]	29,000	-
5102	Special Education		4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577		[illegible]	50,351	-
5105	Security	156	49	49	49	49	49	49	49	49	49	49	49		[illegible]	700	-
5106	Other Educational Consultants		-	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710		[illegible]	27,100	-
		156	7,263	9,973	9,973	9,973	9,973	9,973	9,973	9,973	9,973	9,973	9,973		[illegible]	107,151	-
Operations and Housekeeping																	
5300	Dues & Memberships		318	318	318	318	318	318	318	318	318	318	318		[illegible]	3,500	-
5400	Insurance	5,332	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379		[illegible]	31,499	-
5501	Utilities	50	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,786		[illegible]	19,700	-
5502	Janitorial Services	2,800	360	360	360	360	360	360	360	360	360	360	-		[illegible]	6,400	-
5531	ASB Fundraising Expense		-	-	-	-	-	-	-	-	-	-				-	-
5900	Communications	[illegible]	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078		[illegible]	34,548	-
5901	Postage and Shipping		-	70	70	70	70	70	70	70	70	70	70		[illegible]	700	-
		8,872	7,921	7,991	7,991	7,991	7,991	7,991	7,991	7,991	7,991	7,991	7,631		[illegible]	86,347	-
Facilities, Repairs and Other Leases																	
5601	Rent	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500		[illegible]	54,000	-
5603	Equipment Leases		403	403	403	403	403	403	403	403	403	403	403		[illegible]	4,428	-
5610	Repairs and Maintenance	2,960	976	976	976	976	976	976	976	976	976	976	976		[illegible]	13,700	-
		7,460	5,879	5,879	5,879	5,879	5,879	5,879	5,879	5,879	5,879	5,879	5,879		[illegible]	72,128	-
Professional/Consulting Services																	
5801	IT		564	564	564	564	564	564	564	564	564	564	564		[illegible]	6,200	-
5802	Audit & Taxes		-	-	29,808	29,808	29,808	-	-	-	-	-	-		[illegible]	29,400	60,025
5803	Legal		291	291	291	291	291	291	291	291	291	291	291		[illegible]	3,200	-
5804	Professional Development		-	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590		[illegible]	15,900	-
5805	General Consulting		-	710	710	710	710	710	710	710	710	710	710		[illegible]	7,100	-
5806	Special Activities/Field Trips		-	-	-	-	1,400	1,400	1,400	-	-	-	-		[illegible]	4,200	-
5807	Bank Charges		-	10	10	10	10	10	10	10	10	10	10		[illegible]	100	-
5808	Printing		-	30	30	30	30	30	30	30	30	30	30		[illegible]	300	-
5809	Other taxes and fees	[illegible]	-	407	407	407	407	407	407	407	407	407	407		[illegible]	4,100	-
5810	Payroll Service Fee	[illegible]	717	717	717	717	717	717	717	717	717	717	717		[illegible]	8,300	-
5811	Management Fee	[illegible]	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475	6,475		[illegible]	77,472	-
5812	District Oversight Fee	2,026	395	1,028	677	677	1,237	677	677	1,493	826	826	826	(639)	[illegible]	10,726	-
5814	SPED Encroachment		235	235	423	423	423	423	423	525	525	525	525	1,051	[illegible]	4,091	1,641
5815	Public Relations/Recruitment		-	80	80	80	80	80	80	80	80	80	80		[illegible]	800	-
		8,720	8,676	12,136	41,781	41,781	43,741	13,373	13,373	12,891	12,224	12,224	12,224	412	[illegible]	171,890	61,666
Depreciation																	
6900	Depreciation Expense	267	508	508	508	508	508	508	508	508	508	508	508		[illegible]	6,100	(242)
		267	508	508	508	508	508	508	508	508	508	508	508		[illegible]	6,100	(242)
Interest																	
			-	-	-	-	-	-	-	-	-	-	-			-	-
Total Expenses		83,434	119,803	126,042	155,688	155,688	156,788	121,348	121,044	119,953	118,981	118,981	69,415	412	[illegible]	1,371,009	66,575
Monthly Surplus (Deficit)		(77,777)	(73,205)	(10,494)	(20,677)	(77,210)	(2,926)	38,245	(42,566)	42,031	37,177	(13,564)	25,877	235,178	[illegible]	121,165	132,075
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(77,777)	(73,205.41)	(10,493.51)	(20,677.38)	(77,210.40)	(2,925.51)	38,245.13	(42,566.41)	42,031.42	37,177.16	(13,564.15)	25,876.94	235,178.01	[illegible]		
Cash flows from operating activities																	
	Depreciation/Amortization	267	508.33	508.33	508.33	508.33	508.33	508.33	508.33	508.33	508.33	508.33	508.33		[illegible]		
	Public Funding Receivables	[illegible]	-	264,511.10	-	11,526.08	3,730.25	12,971.00	-	-	-	-	-	(232,582.59)	[illegible]		
	Grants and Contributions Rec.		-	-	-	-	-	-	-	-	-	-	-				
	Due To/From Related Parties		-	-	-	-	-	-	-	-	-	-	-				
	Prepaid Expenses	[illegible]	-	-	-	-	-	-	-	-	-	-	-		[illegible]		
	Other Assets		-	-	-	-	-	-	-	-	-	-	-				
	Accounts Payable	[illegible]	-	-	-	-	-	-	-	-	-	-	-	7,272.92	[illegible]		
	Accrued Expenses	[illegible]	-	-	-	-	-	-	-	-	-	-	-		[illegible]		
	Other Liabilities		-	-	-	-	-	-	-	-	-	-	-				
	Deferred Revenue		-	-	-	-	-	-	-	-	-	-	85,627.00		[illegible]		
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		[illegible]	(72,697)	254,526	(20,169)	(65,176)	1,313	51,724	(42,058)	42,540	37,685	(13,056)	117,012				
Cash, Beginning of Month		[illegible]	405,841	333,019	587,418	586,111	539,798	562,954	613,533	570,330	611,172	647,160	632,407				
Cash, End of Month		[illegible]	333,019	587,418	586,111	539,798	562,954	613,533	570,330	611,172	647,160	632,407	742,362				

Compliance Reminders

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer	**Unaudited Actual Reports** - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/sf/fr/csalternative.asp
DATA TEAM	Aug-03	**CALPADS End-of-Year 2 certification deadline** - Course Completion for Grades 7–12, Career Technical Education (CTE) Participants, Completers, Work-Based Learning Indicators, One-Year Graduate and Completer Counts	Ipakanni	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Aug-30	**Mandate Block Grant Application** - Mandate Block Grant funding is available to fund the costs of mandated programs and activities. The Mandate Block Grant application is the only option for charter schools to receive this funding. (2026/27 forecast funding per PY ADA K-8 $21.31, 9-12 $60.48).	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp
DATA TEAM	Aug-31	**Administer English Language Proficiency Assessment for California (ELPAC) Initial Assessment**- Based on the results of the home language survey, every pupil in California whose native language is not English is required to be tested within 30 days of the start of school. Be sure to note your school's 30th day of instruction and test all ELPAC students before that date. This reporting is used for students' academic performance and state and federal accountability reporting requirements.	Ipakanni	No	No	https://www.cde.ca.gov/ta/tg/ep/

CHARTER IMPACT

Compliance Reminders

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Board approval before Sept 30	**Prop 28 Annual Report -** This annual report must be board approved, submitted to the CDE through the Arts and Music in Schools Portal, and posted to the LEA's website. The mandated information for this report includes: The number of full-time equivalent teachers, classified personnel, and teaching aides; The number of pupils served; The number of school sites providing arts education programs with AMS funds.	Charter Impact with Ipakanni support	Yes	No	https://www.cde.ca.gov/eo/in/prop28artsandmusicedfunding.asp
FINANCE	Sep-15	**Education Protection Account (EPA) Final Expenditures** - All charter schools are required to report on their websites an accounting of how much money was received from the EPA and how that money was spent. This is commonly approved by the school's Board following the Unaudited Actuals Report.	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/aa/pa/pafaq.asp
FINANCE	Sep-30	**Arts, Music, and Instructional Materials Digital Final Expenditure Report -** A final expenditure report needs to be submitted to CDE no later than September 30, 2026, or, for a charter school that closes before June 30, 2026, within 60 days of ceasing operations. CDE will initiate collection of any unexpended funds. Any LEA that does not submit a final expenditure report forfeits all funds that were allocated.	Charter Impact	No	No	https://www.cde.ca.gov/ci/cr/cf/artsmusicimblockgrant.asp
FINANCE	Sep-30	**ELO-P Expenditure Reporting -** Reporting due for 2024-25 grant final expenditures through June 30, 2026. CDE shall initiate collection of any unexpended funds.	Charter Impact	No	No	https://www2.cde.ca.gov/elop/
FINANCE	Sep-30	**The Educator Effectiveness Funds (EEF) Annual Report** - Annual report due each year on Sep 30th through 2026. Funds may be expended during the 2021–22, 2022–23, 2023–24, 2024–25 and 2025–26 fiscal years. A final data and expenditure report will be due on or before September 30, 2026. Any funds not expended by June 30, 2026, must be returned to the CDE.	Charter Impact with Ipakanni support	No	No	https://www2.cde.ca.gov/eefannual/
FINANCE	Sep-30	**NPS/RTC Pool Budget Requests (for Continuing Placements)** -The SELPA operates a reimbursement pool to help defray the cost of more intensive student placements. The pool reimburses a percentage of eligible expenditures for approved non-public school and residential placements and approved site-based therapeutic programs.	Ipakanni with Charter Impact support	No	No	https://charterselpa.org/

Compliance Reminders

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Oct-07	**California Basic Educational Data System (CBEDS) Information Day** - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on **November 20th.**	Ipakanni	No	No	http://www.cde.ca.gov/ds/dc/cb/
FINANCE	Oct-30	**ADA Report #1** - EDCOE SELPA requires the reporting of Enrollment/ADA 3 times a year for their planning and to better assist their charter members.	Charter Impact	No	No	https://charterselpa.org/
FINANCE	Oct-31	**LCAP Upload to the California School Dashboard** California Education Code Section 52065(c)(1) requires all LEAs upload their most recent Local Control and Accountability Plan (LCAP) to the California School Dashboard (Dashboard. The LCAP upload submission window will be open from October 13 through October 31, 2026. For further information regarding Dashboard Coordinators or the LCAP upload, please contact the Local Agency Systems Support Office by email at LCFF@cde.ca.gov.	Ipakanni	No	No	
DATA TEAM	Oct-31	**CBEDS-ORA** - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	Ipakanni	No	No	https://www.cde.ca.gov/ds/dc/cb/
FINANCE	Oct-31	**Federal Cash Management - Period 2** - Charter schools that are awarded a grant under any of these programs: **Title I, Title II, Title III and Title IV** must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	http://www.cde.ca.gov/fg/aa/cm/
FINANCE	Oct-31	**Collect National School Lunch Program (NSLP) applications** - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	Ipakanni	No	No	https://www.cde.ca.gov/fg/aa/nt/index.asp?tabsection=1
DATA TEAM	Oct-31	**Complete 20-Day Attendance Report** - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid. The special advance is based on actual ADA and pupil demographic data for the first 20 days of student instruction.	Ipakanni	No	Yes	https://www.cde.ca.gov/fg/aa/pa/csfunding.asp?tabsection=2
DATA TEAM	Oct-31	**Collect Alternative Income Forms from Families** Alternative income forms can be used in place of, or in conjunction with, federal meal applications to determine students whose household income meets FRPM eligibility levels. Determination is required to calculate UPC (Unduplicated Pupil Count) for Supplemental and Concentration funding, as well as other state grants.	Ipakanni	No	No	https://www.cde.ca.gov/fg/aa/pa/altincomeforms.asp

Ipakanni

Financial Package
July 31, 2026

Presented by:

CHARTER IMPACT

Ipakanni

Budget vs Actual

For the period ended July 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ 714,373
Economic Protection Account Funding	-	-	-	-	-	-	224,142
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	-	-	-	-	-	-	134,113
Total State Aid - Revenue Limit	-	-	-	-	-	-	1,072,628
Federal Revenue							
Federal Special Education - IDEA	-	-	-	-	-	-	9,570
Federal Special Education-Mental Health	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	-	-	-	22,628
Title II, Part A - Teacher Quality	-	-	-	-	-	-	-
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - Charter School Grants	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	-	-	-	-	-	-	6,260
Federal - Prior Year Adjustments	-	-	-	-	-	-	-
Total Federal Revenue	-	-	-	-	-	-	38,458
Other State Revenue							
State Special Education - AB602	-	-	-	-	-	-	64,813
State - Other State Apportionments	-	-	-	-	-	-	-
State - Child Nutrition	-	-	-	-	-	-	-
State - School Facilities Apportionment	-	-	-	-	-	-	40,500
State - Mandated Cost Reimbursement	-	-	-	-	-	-	2,389
State - State Lottery	-	-	-	-	-	-	19,214
Prior Year Revenues	5,657	-	5,657	5,657	-	5,657	-
State - Other State Revenue	-	-	-	-	-	-	226,534
Total Other State Revenue	5,657	-	5,657	5,657	-	5,657	353,449
Other Local Revenue							
Sale of Equipment and Supplies	-	-	-	-	-	-	-
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
Other Fees and Contracts	-	2,303	(2,303)	-	2,303	(2,303)	27,639
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	-	-	-	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	-	2,303	(2,303)	-	2,303	(2,303)	27,639
Total Revenue	5,657	2,303	3,354	5,657	2,303	3,354	1,492,174
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	-	-	-	-	-	-	300,414
Certificated Teachers' Substitute Hours	-	-	-	-	-	-	3,080
Certificated Teachers' Extra Duties/Stipends	-	-	-	-	-	-	100,000
Certificated Pupil Support Salaries	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salarie	10,699	9,449	(1,250)	10,699	9,449	(1,250)	113,393
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	10,699	9,449	(1,250)	10,699	9,449	(1,250)	516,887
Classified Salaries							
Classified Instructional Salaries	-	-	-	-	-	-	-
Classified Support Salaries	-	-	-	-	-	-	-
Classified Supervisors' and Administrators' Salaries	6,952	6,119	(833)	6,952	6,119	(833)	73,426
Clerical, Technical, and Office Staff Salaries	-	-	-	-	-	-	-
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	6,952	6,119	(833)	6,952	6,119	(833)	73,426
Benefits							
State Teachers' Retirement System, certificated pos	2,044	1,805	(239)	2,044	1,805	(239)	98,725
Public Employees' Retirement System, classified po:	1,835	1,615	(220)	1,835	1,615	(220)	19,384
OASDI/Medicare/Alternative, certificated positions	431	379	(52)	431	379	(52)	4,552

Ipakanni

Budget vs Actual

For the period ended July 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare certificated positions	256	226	(30)	256	226	(30)	8,560
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	5,085	4,250	(835)	5,085	4,250	(835)	51,000
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positio	-	305	305	-	305	305	6,096
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated posi	3,030	218	(2,812)	3,030	218	(2,812)	8,264
Workers' Compensation Insurance, classified positic	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	**12,681**	**8,798**	**(3,883)**	**12,681**	**8,798**	**(3,883)**	**196,582**
Books & Supplies							
Textbooks and Core Curricula Materials	-	-	-	-	-	-	3,400
Books and Other Reference Materials	-	2,980	2,980	-	2,980	2,980	14,900
School Supplies	404	2,792	2,388	404	2,792	2,388	33,500
Software	27,079	3,983	(23,096)	27,079	3,983	(23,096)	47,800
Office Expense	144	850	706	144	850	706	10,200
Business Meals	-	8	8	-	8	8	100
School Fundraising Supplies	-	-	-	-	-	-	-
Noncapitalized Equipment	-	-	-	-	-	-	16,600
Food Services	-	-	-	-	-	-	4,000
Total Books & Supplies	**27,627**	**10,613**	**(17,014)**	**27,627**	**10,613**	**(17,014)**	**130,500**
Subagreement Services							
Nursing	-	2,417	2,417	-	2,417	2,417	29,000
Special Education	-	4,196	4,196	-	4,196	4,196	50,351
Substitute Teacher	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Security	156	-	(156)	156	-	(156)	700
Other Educational Consultants	-	-	-	-	-	-	27,100
Total Subagreement Services	**156**	**6,613**	**6,457**	**156**	**6,613**	**6,457**	**107,151**
Professional/Consulting Services							
IT	-	517	517	-	517	517	6,200
Audit and Tax	-	-	-	-	-	-	29,400
Legal	-	267	267	-	267	267	3,200
Professional Development	-	-	-	-	-	-	15,900
General Consulting	-	-	-	-	-	-	7,100
Special Activities	-	-	-	-	-	-	4,200
Bank Charges	-	-	-	-	-	-	100
Printing	-	-	-	-	-	-	300
Other Taxes and Fees	31	-	(31)	31	-	(31)	4,100
Payroll Service Fee	412	692	279	412	692	279	8,300
Management Fee	6,250	6,456	206	6,250	6,456	206	77,472
District Oversight Fee	2,026	-	(2,026)	2,026	-	(2,026)	10,726
LACOE Fees	-	-	-	-	-	-	-
SELPA Fees	-	-	-	-	-	-	4,091
Public Relations	-	-	-	-	-	-	800
Scholarship Expense	-	-	-	-	-	-	-
Total Professional/Consulting Services	**8,720**	**7,931**	**(789)**	**8,720**	**7,931**	**(789)**	**171,890**
Facilities, Repairs & Other Leases							
Rent	4,500	4,500	-	4,500	4,500	-	54,000
Additional Rent	-	-	-	-	-	-	-
Equipment Leases	-	369	369	-	369	369	4,428
Other Leases	-	-	-	-	-	-	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	2,960	1,142	(1,818)	2,960	1,142	(1,818)	13,700
Total Facilities, Repairs & Other Leases	**7,460**	**6,011**	**(1,449)**	**7,460**	**6,011**	**(1,449)**	**72,128**
Operations & Housekeeping							
Auto and Travel Expense	-	-	-	-	-	-	-
Dues & Memberships	-	292	292	-	292	292	3,500
Insurance	5,332	2,625	(2,707)	5,332	2,625	(2,707)	31,499
Utilities	50	1,642	1,591	50	1,642	1,591	19,700
Janitorial/Trash Removal	2,800	533	(2,267)	2,800	533	(2,267)	6,400
ASB Fundraising Expenses	-	-	-	-	-	-	-
Public Donations	-	-	-	-	-	-	-
Pledge Write Off	-	-	-	-	-	-	-
Transfer of Direct Costs	-	-	-	-	-	-	-
Transfer of Direct Costs - Interfund	-	-	-	-	-	-	-
Communications	689	2,879	2,190	689	2,879	2,190	34,548
Postage and Shipping	-	-	-	-	-	-	700
Transfer of Indirect Costs	-	-	-	-	-	-	-
Transfer of Indirect Costs - Interfund	-	-	-	-	-	-	-
Total Operations & Housekeeping	**8,872**	**7,971**	**(901)**	**8,872**	**7,971**	**(901)**	**96,347**
Depreciation							
Depreciation Expense	267	508	242	267	508	242	6,100

Ipakanni

Budget vs Actual

For the period ended July 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Total Depreciation	267	508	242	267	508	242	6,100
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	$ 83,434	$ 64,013	$ (19,421)	$ 83,434	$ 64,013	$ (19,421)	$ 1,371,010
Change In Net Assets	(77,777)	(61,710)	(16,067)	(77,777)	(61,710)	(16,067)	121,164
Net Assets, Beginning of Period	731,761	-	(77,777)	731,761	-	(77,777)	-
Net Assets, End of Period	$ 653,984	$ (61,710)	$ (93,844)	$ 653,984	$ (61,710)	$ (93,844)	$ 121,164

Ipakanni

Statement of Financial Position

For the period ended July 31, 2026

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	$ 627,692	$ 535,735	$ 91,957	17 %
Public Funding Receivables	18,713	221,349	(202,636)	(92) %
Prepaid Expenses	9,969	24,576	(14,607)	(59) %
Total Current Assets	656,374	781,660	(125,286)	(16) %
Long-term Assets				
Property & Equipment, Net	20,541	20,808	(267)	(1) %
Right-of-Use Asset, Net	194,176	194,176	-	0 %
Deposits	1,995	1,995	-	0 %
Total Long-term Assets	216,712	216,979	(267)	(0) %
Total Assets	**$ 873,086**	**$ 998,638**	**$ (125,553)**	**(13) %**
Liabilities				
Current Liabilities				
Accounts Payable	$ -	$ 24,365	$ (24,365)	(100) %
Accrued Liabilities	19,587	42,997	(23,411)	(54) %
Deferred Revenue	5,339	5,339	-	0 %
Operating Lease Liability, Current Porti	194,176	194,176	-	0 %
Total Current Liabilities	219,102	266,878	(47,776)	(18) %
Total Liabilities	**219,102**	**266,878**	**(47,776)**	**(18) %**
Net Asset	**653,984**	**731,761**	**(77,777)**	**(11) %**
Liabilities & Net Assets	**$ 873,086**	**$ 998,638**	**$ (125,553)**	**(13) %**

Ipakanni

Statement of Cash Flows

For the period ended July 31, 2026

	Month Ended 07/31/26	YTD Ended 07/31/26
Cash Flows from Operating Activites		
Change in Net Assets	$ (77,777)	$ (77,777)
Adjustments		
Depreciation	267	267
(Increase) Decrease in Operating Assets		
Public Funding Receivables	202,636	202,636
Prepaid Expenses	14,607	14,607
Increase (Decrease) in Operating Liabilities		
Accounts Payable	(24,365)	(24,365)
Accrued Expenses	(23,411)	(23,411)
Total Cash Flows from Operating Activites	**91,957**	**91,957**
Change in Cash and Cash Equivalents	**91,957**	**91,957**
Cash & Cash Equivalents, Beginning of Period	**$ 535,735**	**$ 535,735**
Cash & Cash Equivalents, End of Period	**$ 627,692**	**$ 627,692**

Ipakanni

Accounts Payable Aging

For the period ended July 31, 2026

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
			$ -	-	$ -	$ -	$ -	
			-	-	-	-	-	
			-	-	-	-	-	
			-	-	-	-	-	
			-	-	-	-	-	
			-	-	-	-	-	
Total Outstanding Invoices			$ -	$ -	$ -	$ -	$ -	$ -

Ipakanni

Check Register

For the period ended June 30, 2026

Check/Voucher No	Vendor	Check Date	Amount Applied
10225	Feather River Center	06/04/2026	$ 200.00
10226	Charter Impact	06/08/2026	6,490.00
10227	Feather River Recreation & Park District	06/08/2026	336.00
10228	Walters Gramps	06/08/2026	356.76
10229	Xerox Business Solutions	06/08/2026	549.81
10230	Charter Impact	06/10/2026	64.03
10231	Hobbs Pest Solutions, Inc	06/10/2026	95.00
10232	MG Trust Company FBO "Ipakanni Early Cc	06/11/2026	150.00
10233	MG Trust Company FBO "Ipakanni Early Cc	06/11/2026	150.00
10234	Generation Genius, Inc.	06/22/2026	997.50
10235	Granite Data Solutions	06/22/2026	3,287.50
10236	HP Downer Annex, LLC	06/22/2026	4,500.00
10237	K 12 Management	06/22/2026	400.00
10238	Madison Johansen	06/22/2026	104.19
10239	Stacey Gramps	06/22/2026	277.12
10240	Kris Anthony Auina	06/23/2026	220.00
ACH	Blue Shield of California	06/03/2026	5,084.52
ACH	PG&E	06/08/2026	963.57
ACH	RCI Wholesale LP	06/09/2026	450.00
ACH	Amazon Business	06/10/2026	1,506.95
ACH	Cal Water	06/12/2026	68.54
ACH	Comcast	06/16/2026	689.44
ACH	EverBank, N.A.	06/22/2026	147.13
ACH	Blue Shield of California	06/24/2026	5,084.52
ACH	Recology Butte Colusa Counties	06/26/2026	412.00
VOID	Feather River Aire	06/04/2026	VOID
		Total Disbursements in June	**$ 32,584.58**

VIA

Ipakanni

Check Register

For the period ended July 31, 2026

Check/Voucher No.	Vendor	Check Date	Amount Applied
10241	MG Trust Company FBO "Ipakanni Early Cc	7/2/2026	$ 150.00
10242	Feather River Aire	7/2/2026	327.00
10243	K 12 Management	7/2/2026	400.00
10244	CDW Government	7/8/2026	9,514.83
10245	Charter Impact	7/8/2026	6,490.00
10246	CDW Government	7/14/2026	639.20
10247	Franchise Tax Board	7/14/2026	45.05
10248	GreatAmerica Financial Svcs.	7/14/2026	929.07
10249	Horton McNulty & Saeteurn, LLP	7/14/2026	22,025.00
10250	HP Downer Annex, LLC	7/24/2026	4,500.00
10251	Amira Learning Inc	7/28/2026	450.00
10252	City of Oroville	7/28/2026	180.00
10253	Franchise Tax Board	7/28/2026	31.39
10254	K 12 Management	7/28/2026	20,200.00
ACH	Top Notch Landscape Management Inc	7/6/2026	90.00
ACH	Amazon Business	7/8/2026	404.15
ACH	Cal Water	7/14/2026	50.25
ACH	Comcast	7/16/2026	689.44
ACH	Primo Water	7/20/2026	143.70
ACH	Recology Butte Colusa Counties	7/20/2026	412.00
ACH	Accularm Security Systems	7/24/2026	156.00
ACH	Blue Shield of California	7/27/2026	5,468.72
ACH	Shelton's Janitorial	7/29/2026	2,800.00
ACH	PG&E	7/29/2026	987.19
ACH	Top Notch Landscape Management Inc	7/31/2026	90.00
ACH	Employment Development Department	7/31/2026	75.94
ACH	Employment Development Department	7/31/2026	1,974.37
ACH	Top Notch Landscape Management Inc	7/31/2026	2,600.00
		Total Disbursements in July	**$ 81,823.30**

V1A

Agenda
Ipakanni Early College Charter School Regular Board Meeting
Ipakanni Early College Charter
1459 Downer Street, Oroville, CA 95965
Board Meeting Monday, June 22, 2026 @ 5:30 pm

I. <u>OPENING BUSINESS</u>

A. Call meeting to order- Time 5:37pm

B. Record Attendance and Guest

a) Glenda Nelson-President	Present___	Absent X
b) Nicolette Anderson-Vice President	Present X	Absent ___
c) Sonja Mix-Baltazar - Treasurer	Present___	Absent X
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 ___	Absent X

C. Adopt Agenda
Agenda Adopted

D. Closed Session Topic of Discussion
No Closed Session

E. Public Comment on Close Session
No Public Comment

F. Adjourn to Closed Session
No Closed Session

II. <u>PUBLIC COMMENT PERIOD RE CLOSED SESSION ITEMS</u>

VIIA

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.

III. CLOSED SESSION

No Closed Session

IV. RECONVENED IN OPEN SESSION

No Action Taken in Closed Session

V. PUBLIC COMMENT

A. 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.

B. 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.

No Public Comment

VI. Public Hearing 2026-2027 Local Control Accountability Act (LCAP)

a. Open Public Hearing
b. Receive Public Comments
c. Close Public Hearing

No Public Comment

VII. Consent Agenda (Recommended Approval)

A. Warrants April, May
B. Board Minutes April 27, 2026
C. Prop 28 Certification 25-26

Motion IS, Second DB

In Favor 3 Opposed 0 Abstain 0

VIII. Action Items

8.01 Approve 2026-2027 Consolidated Application

Motion DB, Second NA

In Favor 3 Opposed 0 Abstain 0

8.02 Approve Declaration of Need for Fully Qualified Educators 2026-2027

Motion DB, Second IS _

In Favor 3 Opposed 0 Abstain 0

8.03 Approve Local Indicators

Motion IS, Second DB _

In Favor 3 Opposed 0 Abstain 0

8.04 26/27 Budget Overview for Parents

Motion DB, Second NA _

In Favor 3 Opposed 0 Abstain 0

8.05 26/27 LCAP

Motion NA, Second IS _

In Favor 3 Opposed 0 Abstain 0

8.06 26/27 Budget

Motion DB, Second IS _

In Favor 3 Opposed 0 Abstain 0

8.07 Special Education Administrative Transition- Salary Schedule Revision and Role Updates

Motion DB, Second NA _

In Favor 3 Opposed 0 Abstain 0

8.08 2026-2027 Educational Protection Account Spending Plan

Motion NA, Second DB _

In Favor 3 Opposed 0 Abstain 0

8.09 MOU Chico County Day for Nursing Services_

Motion IS, Second NA _

In Favor 3 Opposed 0 Abstain 0

IX. Reports

9.01Director's Report

9.02 Board Member Reports/ Concerns

No Report

X. Items for Next Agenda

XI. Adjournment

a. Time 5:53pm

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.lpakanni.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 Early College Charter
Expenditures: July 1, 2025 through June 30, 2026
Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Local Control Funding Formula Sources	8010-8099	351,317.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		351,317.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	217,824.70
Classified Salaries	2000-2999	24,415.94
Employee Benefits	3000-3999	76,286.62
Books and Supplies	4000-4999	705.65
Services, Other Operating Expenses	5000-5999	32,084.09
Capital Outlay	6000-6599	
Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	
Direct Support/Indirect Costs	7300-7399	
TOTAL EXPENDITURES AND OTHER FINANCING USES		351,317.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

8.01

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,085,710.00	1,072,628.00	-1.2%
2) Federal Revenue		8100-8299	26,628.00	38,458.49	44.4%
3) Other State Revenue		8300-8599	494,466.47	353,449.11	-28.5%
4) Other Local Revenue		8600-8799	25,840.42	27,638.53	7.0%
5) TOTAL, REVENUES			1,632,644.89	1,492,174.13	-8.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	506,233.80	516,886.70	2.1%
2) Classified Salaries		2000-2999	82,675.71	73,426.00	-11.2%
3) Employee Benefits		3000-3999	192,068.40	196,581.76	2.3%
4) Books and Supplies		4000-4999	99,457.89	130,500.00	31.2%
5) Services and Other Operating Expenses		5000-5999	561,540.63	447,515.00	-20.3%
6) Depreciation and Amortization		6000-6999	5,600.00	6,100.00	8.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,447,576.43	1,371,009.46	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,068.46	121,164.67	-34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			185,068.46	121,164.67	-34.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	272,885.50	578,993.46	112.2%
b) Audit Adjustments		9793	121,039.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			393,925.00	578,993.46	47.0%
d) Other Restatements		9795	0.00	34,985.17	New
e) Adjusted Beginning Net Position (F1c + F1d)			393,925.00	613,978.63	55.9%
2) Ending Net Position, June 30 (E + F1e)			578,993.46	735,143.30	27.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,807.89	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	558,185.57	735,143.30	31.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	535,734.67		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	221,348.68		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	24,576.16		
8) Other Current Assets		9340	1,895.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

8,02

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	6,725.00		
c) Accumulated Depreciation - Land Improvements		9425	(2,689.97)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	37,724.00		
g) Accumulated Depreciation - Equipment		9445	(20,951.14)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	245,825.00		
j) Accumulated Amortization-Lease Assets		9465	(51,849.00)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			998,638.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	220,129.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	194,176.00		
5) Unearned Revenue		9650	5,339.25		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			419,644.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			578,993.46		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	628,414.00	714,373.00	13.7%
Education Protection Account State Aid - Current Year		8012	347,263.00	224,142.00	-35.5%
State Aid - Prior Years		8019	(2,910.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	112,943.00	134,113.00	18.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,085,710.00	1,072,628.00	-1.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,570.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,628.00	22,628.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	4,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,000.00	2,280.49	-43.5%
TOTAL, FEDERAL REVENUE			26,628.00	38,458.49	44.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	64,813.13	New
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,995.00	2,388.74	19.7%
Lottery - Unrestricted and Instructional Materials		8560	17,677.82	19,213.73	8.7%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	100,000.00	100,000.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	40,500.00	40,500.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	22,195.00	11,782.00	-46.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	312,098.65	114,751.51	-63.2%
TOTAL, OTHER STATE REVENUE			494,466.47	353,449.11	-28.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,184.32	27,638.53	9.7%
All Other Local Revenue		8699	656.10	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,840.42	27,638.53	7.0%
TOTAL, REVENUES			1,632,644.89	1,492,174.13	-8.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	392,841.00	403,494.00	2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,392.80	113,392.70	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			506,233.80	516,886.70	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	82,675.71	73,426.00	-11.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			82,675.71	73,426.00	-11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	95,292.26	98,725.37	3.6%
PERS		3201-3202	19,714.96	19,384.46	-1.7%
OASDI/Medicare/Alternative		3301-3302	14,390.46	13,111.95	-8.9%
Health and Welfare Benefits		3401-3402	58,332.13	51,000.00	-12.6%
Unemployment Insurance		3501-3502	0.00	6,095.60	New
Workers' Compensation		3601-3602	4,338.59	8,264.38	90.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			192,068.40	196,581.76	2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,400.00	New
Books and Other Reference Materials		4200	0.00	14,900.00	New
Materials and Supplies		4300	71,483.81	91,600.00	28.1%
Noncapitalized Equipment		4400	27,974.08	16,600.00	-40.7%
Food		4700	0.00	4,000.00	New
TOTAL, BOOKS AND SUPPLIES			99,457.89	130,500.00	31.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	281,580.17	107,150.63	-61.9%
Travel and Conferences		5200	456.00	0.00	-100.0%
Dues and Memberships		5300	5,168.24	3,500.00	-32.3%
Insurance		5400-5499	6,236.42	31,498.50	405.1%
Operations and Housekeeping Services		5500	20,949.55	26,100.00	24.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,506.61	72,128.00	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	138,742.43	171,889.71	23.9%
Communications		5900	34,921.21	35,248.16	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			561,540.63	447,515.00	-20.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	5,600.00	6,100.00	8.9%
Amortization Expense–Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			5,600.00	6,100.00	8.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,447,576.43	1,371,009.46	-5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,085,710.00	1,072,628.00	-1.2%
2) Federal Revenue		8100-8299	26,628.00	38,458.49	44.4%
3) Other State Revenue		8300-8599	494,466.47	353,449.11	-28.5%
4) Other Local Revenue		8600-8799	25,840.42	27,638.53	7.0%
5) TOTAL, REVENUES			1,632,644.89	1,492,174.13	-8.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		895,644.47	721,758.99	-19.4%
2) Instruction - Related Services	2000-2999		261,597.93	317,348.49	21.3%
3) Pupil Services	3000-3999		0.00	51,779.76	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		149,120.24	109,047.56	-26.9%
8) Plant Services	8000-8999		141,213.79	171,074.66	21.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,447,576.43	1,371,009.46	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			185,068.46	121,164.67	-34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			185,068.46	121,164.67	-34.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	272,885.50	578,993.46	112.2%
b) Audit Adjustments		9793	121,039.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			393,925.00	578,993.46	47.0%
d) Other Restatements		9795	0.00	34,985.17	New
e) Adjusted Beginning Net Position (F1c + F1d)			393,925.00	613,978.63	55.9%
2) Ending Net Position, June 30 (E + F1e)			578,993.46	735,143.30	27.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,807.89	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	558,185.57	735,143.30	31.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Ipakanni Early College Charter School
1459 Downer St., Oroville, CA 95965
www.Ipakanni.com 530-532-1165

2026/2027 Board Meeting Calendar

(5:30 pm meeting unless detailed otherwise)

Date
July 27, 2026
August 31, 2026
September 28, 2026
October 26, 2026
December 7, 2026
January 25, 2027
March 8, 2027
April 26, 2027
May 31, 2027
June 21, 2027

8.03

Expanded Learning Opportunities Program (ELOP) Budget Proposal

Item	Cost Calculation	Total
Teacher Stipends (9.5 months)	4 teachers x$1500x9.5 months	$57,000
Benefits (20%)	$57,000 x 20%	$11,400
Total Compensation		$68,400
Remaining Budget	$100,000-$68,400	$31,600

Rationale for Using Certificated Teachers
-Academic Growth & Alignment: Certificated staff align ELOP activities with state standards and reinforce core instruction
-Consistency & Relationships: Students see familiar teachers who know their learning needs, easing transitions.
- Data-Driven Instruction: Teachers use assessment data to target learning gaps during extended learning time.
-Accountability & Quality: Certificated teachers ensure compliance with credentialing requirements and professional expertise.

Use of Remaining Funds ($31,600)
-Materials and supplies to support program implementation.
-Summer programs that extend student learning opportunities.

Summary
This proposal invests $68,400 (65% of the total ELOP budget) into teacher stipends and benefits, ensuring a high-quality program led by certificated staff. The remaining $35,200 supports materials, supplies, and summer programs, creating a balanced, sustainable model that directly benefits students while aligning with the purpose of the ELOP funding.

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