Agenda

Ipakanni Early College Charter School Regular Board Meeting

Ipakanni Early College Charter
1459 Downer Street, Oroville, CA 95966
Board Meeting Monday, September 28, 2026 @ 5:30 pm

I. <u>OPENING BUSINESS</u>

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

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. <u>CLOSED SESSION</u>

IV. <u>RECONVENE IN OPEN SESSION</u>

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 August
B. Board Minutes August 31, 2026

VIII. Action Items

8.01 Approve Prop.28 Report
8.02 Adoption of Amira Reading Difficulties Risk Screener
8.03 Approve Walter Gramps as the CIF representative
8.04 Approve Smartphone Policy

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.

CHARTER IMPACT

Ipakanni Charter School

Financial Presentation

Monthly Finance Update: Financials through August 31st, 2026

V1

Highlights

- **Enrollment**: FY27 enrollment as of M1 is 62 with a 56.30 ADA with a 90.8% attendance rate. This reflects a (12) change to enrollment and (5.70) change to ADA from budget. Substantial revenue impacts are present. If ADA trends do not recover to align with budget, substantial revenue impacts are present.
- **Revenue Forecast**: FY27 revenue is $1,589,164 projected at YE, ~$61.5k revenue increase from last forecast primarily due to updated federal and state one-time funding allocations.
- **Expense Forecast**: FY27 expense is $1,480,760 projected at YE, ~$13.2k in expense increases from last forecast. Variances from budget are primarily due to estimated administrator salary increases, audit related costs, and SPED expenditure holds.
- **Fund Balance**: ~$108.4k YE surplus projected, ~$48.3k increase from last forecast which ended at $60.1k; current forecast is ($12.8k) unfavorable to budget. Fund balance is projected to end at $882k.
- **Cash Reserves**: Cash ended at ~$570k this month.

Enrollment & Attendance

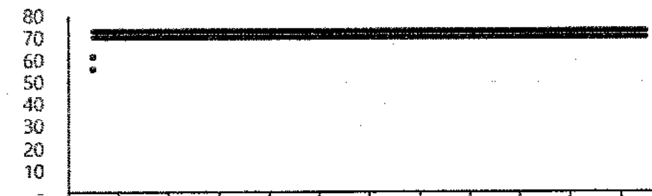
- FY27 enrollment as of M1 is 62 with a 56.30 ADA with a 90.8% attendance rate. This reflects a (12) change to enrollment and (5.70) change to ADA from budget.

If ADA trends do not recover to align with budget, substantial revenue impacts are present.

Enrollment & Per Pupil Data	Actual	Forecast	Budget
Average Enrollment	n/a	62.00	74
Average ADA	n/a	56.30	70.64
Attendance Rate	n/a	90.8%	95.5%
Unduplicated %	85.0%	72.7%	72.7%
Revenue per ADA		$28,227	$21,124
Expenses per ADA		$26,301	$19,409

Attendance Metrics

CHARTER IMPACT



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Budget Enrollment	73	73	73	73	73	73	73	73	73	73	73	73
Actual Enrollment	62											
Budget ADA	70.64	70.64	70.64	70.64	70.64	70.64	70.64	70.64	70.64	70.64	70.64	70.64
Actual ADA	56.3											

CHARTER IMPACT

Revenue

- **Revenue Forecast:** FY27 revenue is $1,589,164 projected at YE, ~$61.5k revenue increase from last forecast primarily due to updated federal and state one-time funding allocations.
  - ~($1.6k) **Decrease in State Aide:** Due to PY adjustment related to the audit accruals.
  - ~$9.7k **Increase in Federal Revenue**: Due to updated Title funds schedules of preliminary eligibility.
  - ~$53.4k **Increase in Other State Revenue:** Due to increase in Student Support and Professional Development Discretionary Block Grant (SSPDBG) per ADA total per approved budget & Learning Recovery Education Block Grant allocation.

	Year-to-Date			Annual/Full Year		
	Actual	Forecast	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	$ 29,894	$ 39,482	**$ (9,588)**	$ 1,070,968	$ 1,072,628	**$ (1,660)**
Federal Revenue	-	-	-	48,177	38,458	**9,719**
Other State Revenue	5,936	3,257	**2,679**	442,380	353,449	**88,930**
Other Local Revenue	-	4,606	**(4,606)**	27,639	27,639	-
Total Revenue	**$ 35,830**	**$ 47,345**	**$ (11,515)**	**$ 1,589,164**	**$ 1,492,174**	**$ 96,989**

Expenses

- **Expense Forecast**: FY27 expense is $1,480,760 projected at YE, ~$13.2k in expense increases from last forecast. Variances from budget are primarily due to estimated administrator salary increases, audit related costs, and SPED expenditure holds.
  - **~$12.5k increase in Benefits**: Due to STRS and PERS related true-ups.
  - **~$5.9k Increase in Sub-agreement Services**: Due to the inclusion of anticipated Adapted Physical Education services provided by BCOE.
  - **~($5.3k) in other forecasted actuals variance across all other categories.**

	Year-to-Date			Annual/Full Year		
	Actual	Forecast	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 51,880	$ 59,248	**$ 7,368**	$ 531,579	$ 516,887	**$ (14,692)**
Classified Salaries	13,904	12,238	**(1,667)**	83,426	73,426	**(10,000)**
Benefits	41,278	26,453	**(14,825)**	219,264	196,582	**(22,682)**
Books and Supplies	38,331	25,760	**(12,571)**	128,000	130,500	**2,500**
Subagreement Services	5,925	13,289	**7,364**	113,077	107,151	**(5,926)**
Operations	11,217	15,941	**4,724**	95,247	96,347	**1,100**
Facilities	12,660	12,021	**(638)**	71,928	72,128	**200**
Professional Services	20,914	16,418	**(4,497)**	232,239	171,890	**(60,350)**
Depreciation	533	1,017	**483**	6,000	6,100	**100**
Interest	-	-	-	-	-	-
Total Expenses	**$ 196,643**	**$ 182,384**	**$ (14,258)**	**$ 1,480,760**	**$ 1,371,009**	**$ (109,750)**

Fund Balance

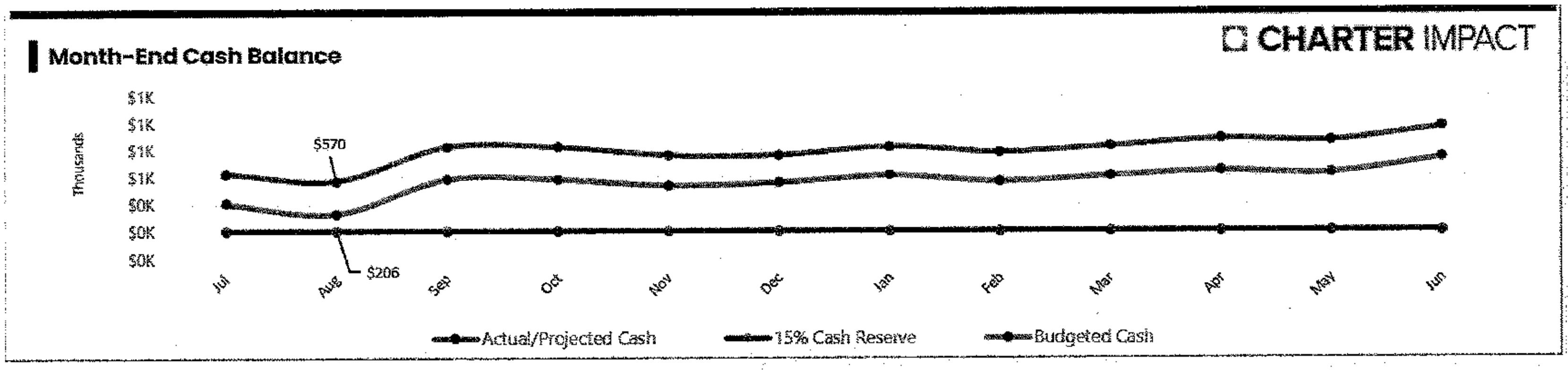
- **Fund Balance**: ~$108.4k YE surplus projected, ~$48.3k increase from last forecast which ended at $60.1k; current forecast is ($12.8k) unfavorable to budget. Fund balance is projected to end at $882k.
- **Note:** Beginning/ending fund balance is subject to the finalization of the FY24, FY25, and FY26 audits.

	Year-to-Date			Annual/Full Year		
	Actual	Forecast	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	**$ (160,813)**	**$ (135,039)**	**$ (25,773)**	**$ 108,404**	**$ 121,165**	**$ (12,761)**
Beginning Fund Balance	774,226	774,226		774,226	774,226	
Ending Fund Balance	**$ 613,413**	**$ 639,187**		**$ 882,630**	**$ 895,391**	
As a % of Annual Expenses	*41.4%*	*46.6%*		*59.6%*	*65.3%*	

CHARTER IMPACT

Cash Reserves

- **Cash Reserves:** Cash ended at ~$570k this month.



Appendices

Financials As of August 30th, 2026:

- 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: 09/24/2026

Actuals Through: 8/31/2026

ADA = 70.84

Code	Item	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 = 70.84	
State Aid - Revenue Limit																	
8011	LCFF State Aid		31,334.00	92,862	59,152	59,152	59,152	59,152	59,152	70,839	70,839	70,839	70,839	70,839	[illegible]	714,378	-
8012	Education Protection Account		-	56,036	-	-	56,038	-	-	56,036	-	-	-	56,036	[illegible]	224,142	-
8019	State Aid - Prior Year		(1,660.00)	-	-	-	-	-	-	-	-	-	-	-	[illegible]	-	(1,660)
8096	In Lieu of Property Taxes			14,807	8,871	9,871	9,871	9,871	9,871	23,317	11,658	11,658	11,658	11,658	[illegible]	154,113	-
			29,854	103,704	69,029	69,023	125,059	69,023	89,023	150,192	82,498	82,498	82,498	138,533	[illegible]	1,072,828	(1,660)
Federal Revenue																	
8181	Special Education - Entitlement			-	-	-	-	-	-	-	-	-	-	9,570	[illegible]	9,570	-
8290	Title I, Part A - Basic Low Income			5,016	-	-	15,047	-	-	-	-	-	-	-	[illegible]	22,628	(2,565)
8296	Other Federal Revenue			-	4,065	-	-	4,065	-	-	4,065	-	-	4,065	[illegible]	6,260	10,000
				5,587	4,065	-	16,760	4,065	-	-	4,065	-	-	13,635	[illegible]	38,458	7,435
Other State Revenue																	
8311	State Special Education			4,354	7,638	7,638	7,838	7,838	7,838	10,223	10,223	10,223	10,223	10,223	[illegible]	64,813	29,843
8545	School Facilities (SB740)			-	-	-	-	20,250	-	-	-	10,125	-	10,125	[illegible]	40,500	-
8550	Mandated Cost			-	-	-	2,415	-	-	-	-	-	-	-	[illegible]	2,388	27
8560	State Lottery			-	-	-	-	4,419	-	-	4,419	-	-	10,375	[illegible]	19,214	-
8598	Prior Year Revenue	5,657		-	-	-	-	-	-	-	-	-	-	-	[illegible]	-	5,657
8599	Other State Revenue		279.00	393	68,918	600	600	68,918	600	600	68,918	600	600	58,973	[illegible]	226,534	53,404
		5,657	279	4,687	78,756	8,437	10,853	101,426	8,437	10,822	83,560	20,947	10,822	99,695	[illegible]	353,449	88,930
Other Local Revenue																	
8689	Other Fees and Contracts			2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	-	[illegible]	27,639	-
				2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	-	[illegible]	27,639	-
Total Revenue		5,657	30,178	116,743	152,509	80,225	155,498	177,278	80,225	163,777	172,887	108,209	98,084	251,863	[illegible]	1,492,174	94,708
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	-	-	[illegible]	3,080	(308)
1175	Teachers' Extra Duty/Stipends		440	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	9,560	-	[illegible]	100,000	-
1900	Administrators' Salaries	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,699	10,698	10,699	10,699	-	[illegible]	113,393	15,000
		10,699	41,181	51,049	51,049	51,049	51,049	51,049	51,048	51,049	51,049	51,049	20,259	-	[illegible]	516,887	14,692
Classified Salaries																	
2300	Classified Administrators' Salaries	6,952	6,952.18	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	2,044	15,065	9,756	9,758	9,758	9,756	9,756	9,756	9,756	9,756	9,756	3,872	-	[illegible]	98,725	10,059
3202	PERS	1,835	6,847	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	1,835	-	[illegible]	19,384	7,852
3301	OASDI	431	431	431	431	431	431	431	431	431	431	431	431	-	[illegible]	4,552	620
3311	Medicare	256	785	841	841	841	841	841	841	841	841	841	395	-	[illegible]	8,560	449
3401	Health and Welfare	5,085	5,469	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	-	[illegible]	51,000	2,053
3501	State Unemployment			905	305	305	308	1,524	1,219	610	305	305	305	-	[illegible]	6,096	(610)
3601	Workers' Compensation	3,030		812	812	812	812	812	812	812	812	812	381	-	[illegible]	8,264	2,459
		12,681	28,597	18,231	18,231	18,231	18,231	19,450	19,145	18,536	18,231	18,231	11,469	-	[illegible]	186,581	22,682
Books and Supplies																	
4100	Textbooks and Core Curricula			825	825	825	825	-	-	-	-	-	-	-	[illegible]	9,400	(100)
4200	Books and Other Materials			2,920	2,920	2,920	2,920	2,920	-	-	-	-	-	-	[illegible]	14,900	(300)
4302	School Supplies	404	8,312	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	2,618	-	[illegible]	33,500	(600)
4305	Software	17,079	2,610	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	-	[illegible]	47,800	(1,000)
4310	Office Expense	144	1,781	807	807	807	807	807	807	807	807	807	807	-	[illegible]	10,200	(200)
4311	Business Meals			10	10	10	10	10	10	10	10	10	10	-	[illegible]	100	-
4400	Noncapitalized Equipment			3,260	3,260	3,260	3,260	3,260	-	-	-	-	-	-	[illegible]	16,600	(300)
4700	Food Services			400	400	400	400	400	400	400	400	400	400	-	[illegible]	4,000	-
		27,627	10,704	12,552	12,552	12,552	12,552	11,727	5,547	5,547	5,547	5,547	5,547	-	[illegible]	130,500	(2,500)
Subagreement Services																	
5101	Nursing		3,696	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	-	[illegible]	29,000	(500)
5102	Special Education		2,073	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	-	[illegible]	50,351	7,026
5105	Security	156		54	54	54	54	54	54	54	54	54	54	-	[illegible]	700	-
5106	Other Educational Consultants			2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	-	[illegible]	27,100	(600)
		156	5,769	10,715	10,715	10,715	10,715	10,715	10,715	10,715	10,715	10,715	10,715	-	[illegible]	107,151	5,926
Operations and Housekeeping																	
5300	Dues & Memberships			340	340	340	340	340	340	340	340	340	340	-	[illegible]	3,500	(100)
5400	Insurance	5,332		2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	-	[illegible]	31,499	(500)
5501	Utilities	50	2,242	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	-	[illegible]	19,700	(400)
5502	Janitorial Services	2,800	412	309	309	309	309	309	309	309	309	309	309	-	[illegible]	6,400	(100)
5900	Communications	689	691	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	-	[illegible]	34,548	-
5901	Postage and Shipping			70	70	70	70	70	70	70	70	70	70	-	[illegible]	700	-
		8,872	2,345	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	-	[illegible]	96,347	(1,100)
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		415	401	401	401	401	401	401	401	401	401	401	-	[illegible]	4,428	-
5610	Repairs and Maintenance	2,960	285	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	-	[illegible]	13,700	(200)
		7,460	5,200	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	-	[illegible]	72,128	(200)
Professional/Consulting Services																	
5801	IT		2,663	344	344	344	344	344	344	344	344	344	344	-	[illegible]	6,200	(100)
5802	Audit & Taxes			-	29,675	29,675	29,675	-	-	-	-	-	-	-	[illegible]	29,400	59,625
5803	Legal		85	302	302	302	302	302	302	302	302	302	302	-	[illegible]	3,200	(100)
5804	Professional Development			1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	-	[illegible]	18,900	(300)
5805	General Consulting		2,238	476	476	476	476	476	476	476	476	476	476	-	[illegible]	7,100	(100)
5806	Special Activities/Field Trips			-	-	-	1,367	1,367	1,367	-	-	-	-	-	[illegible]	4,200	(100)
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	31	401	357	357	357	357	357	357	357	357	357	357	-	[illegible]	4,100	(100)
5810	Payroll Service Fee	412	598	725	725	725	725	725	725	725	725	725	725	-	[illegible]	8,300	(100)
5811	Management Fee	6,250	6,250	6,497	6,497	6,497	6,497	6,497	6,497	6,497	6,497	6,497	6,497	-	[illegible]	77,472	-
5812	District Oversight Fee	2,026	70	1,037	690	690	1,251	690	690	1,502	825	825	825	(362)	[illegible]	10,726	(17)
5814	SPED Encroachment			239	431	431	431	431	431	562	562	562	562	1,069	[illegible]	4,091	1,641
5815	Public Relations/Recruitment			80	80	80	80	80	80	80	80	80	80	-	[illegible]	800	-
		8,720	12,194	11,657	41,177	41,177	43,104	12,868	12,868	12,445	11,768	11,768	11,768	727	[illegible]	171,890	60,350
Depreciation																	
6900	Depreciation Expense	267	266.71	547	547	547	547	547	547	547	547	547	547	-	[illegible]	6,100	(100)
		267	267	547	547	547	547	547	547	547	547	547	547	-	[illegible]	6,100	(100)
Interest																	
				-	-	-	-	-	-	-	-	-	-	-		-	-
Total Expenses		83,434	113,209	126,032	155,552	155,552	157,479	127,638	121,153	120,120	119,138	119,138	81,587	727	[illegible]	1,371,009	109,750
Monthly Surplus (Deficit)		(77,777)	(83,096)	(9,290)	(2,944)	(75,328)	(2,044)	49,640	(40,929)	43,658	53,749	(12,930)	14,497	251,137	[illegible]	121,165	204,456

Cash Flow Adjustments	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]
Monthly Surplus (Deficit)	(77,777)	(83,096.06)	(9,289.91)	(2,943.80)	(75,327.64)	(2,043.56)	49,639.94	(40,928.65)	43,657.87	53,748.76	(12,929.61)	14,496.91	251,136.52	[illegible]
Cash flows from operating activities														
Depreciation/Amortization	267	266.71	546.66	546.66	546.66	546.66	546.66	546.66	546.66	546.66	546.66	546.66	-	[illegible]
Public Funding Receivables	202,636.00	(5,390.48)	264,511.10	-	11,526.08	3,730.25	12,971.00	-	-	-	-	-	(232,582.39)	[illegible]
Grants and Contributions Rec.			-	-	-	-	-	-	-	-	-	-	-	
Due To/From Related Parties			-	-	-	-	-	-	-	-	-	-	-	
Prepaid Expenses	18,607.44		-	-	-	-	-	-	-	-	-	-	-	[illegible]
Other Assets			-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	(24,369.32)		-	-	-	-	-	-	-	-	-	-	2,272.32	[illegible]
Accrued Expenses	(23,410.66)	14,873.72	-	-	-	-	-	-	-	-	-	-	-	[illegible]
Other Liabilities			-	-	-	-	-	-	-	-	-	-	-	
Deferred Revenue		15,639.00	-	-	-	-	-	-	-	-	-	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	91,957	(57,597)	255,768	(2,397)	(63,255)	2,233	63,158	(40,382)	44,204	54,295	(12,383)	100,671		
Cash, Beginning of Month	535,735	627,692	570,095	825,863	823,466	760,211	762,444	825,602	785,220	829,424	883,720	871,337		
Cash, End of Month	627,692	570,095	825,863	823,466	760,211	762,444	825,602	785,220	829,424	883,720	871,337	972,007		

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Financial Package

August 31, 2026

Presented by:

CHARTER IMPACT

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Budget vs Actual

For the period ended August 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	$ 31,554	$ 32,223	$ (669)	$ 31,554	$ 32,223	$ (669)	$ 714,373
Economic Protection Account Funding	-	-	-	-	-	-	224,142
State Aid - Prior Year	(1,660)	-	(1,660)	(1,660)	-	(1,660)	-
In Lieu of Property Taxes	-	7,259	(7,259)	-	7,259	(7,259)	134,113
Total State Aid - Revenue Limit	29,894	39,482	(9,588)	29,894	39,482	(9,588)	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	-	2,923	(2,923)	-	2,923	(2,923)	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	-
State - Other State Revenue	279	333	(54)	279	333	(54)	226,534
Total Other State Revenue	279	3,257	(2,978)	5,936	3,257	2,679	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)	-	4,606	(4,606)	27,639
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	-	-	-	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	-	2,303	(2,303)	-	4,606	(4,606)	27,639
Total Revenue	30,173	45,042	(14,869)	35,830	47,345	(11,515)	1,492,174
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	30,041	30,041	-	30,041	30,041	-	300,414
Certificated Teachers' Substitute Hours	-	308	308	-	308	308	3,080
Certificated Teachers' Extra Duties/Stipends	440	10,000	9,560	440	10,000	9,560	100,000
Certificated Pupil Support Salaries	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salarie	10,699	9,449	(1,250)	21,399	18,899	(2,500)	113,393
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	41,181	49,799	8,618	51,880	59,248	7,368	516,887
Classified Salaries							
Classified Instructional Salaries	-	-	-	-	-	-	-
Classified Support Salaries	-	-	-	-	-	-	-
Classified Supervisors' and Administrators' Salaries	6,952	6,119	(833)	13,904	12,238	(1,667)	73,426
Clerical, Technical, and Office Staff Salaries	-	-	-	-	-	-	-
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	6,952	6,119	(833)	13,904	12,238	(1,667)	73,426
Benefits							
State Teachers' Retirement System, certificated pos	15,065	9,512	(5,553)	17,109	11,316	(5,792)	98,725
Public Employees' Retirement System, classified po:	6,847	1,615	(5,232)	8,682	3,231	(5,452)	19,384
OASDI/Medicare/Alternative, certificated positions	431	379	(52)	862	759	(103)	4,552

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Budget vs Actual

For the period ended August 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	785	811	26	1,041	1,037	(4)	8,560
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	5,469	4,250	(1,219)	10,553	8,500	(2,053)	51,000
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positio	-	305	305	-	610	610	6,096
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated posi	-	783	783	3,030	1,001	(2,030)	8,264
Workers' Compensation Insurance, classified positic	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	**28,597**	**17,655**	**(10,942)**	**41,278**	**26,453**	**(14,825)**	**196,582**
Books & Supplies							
Textbooks and Core Curricula Materials	-	850	850	-	850	850	3,400
Books and Other Reference Materials	-	2,980	2,980	-	5,960	5,960	14,900
School Supplies	6,312	2,792	(3,521)	6,717	5,583	(1,133)	33,500
Software	2,610	3,983	1,373	29,689	7,967	(21,722)	47,800
Office Expense	1,781	850	(931)	1,925	1,700	(225)	10,200
Business Meals	-	8	8	-	17	17	100
School Fundraising Supplies	-	-	-	-	-	-	-
Noncapitalized Equipment	-	3,320	3,320	-	3,320	3,320	16,600
Food Services	-	364	364	-	364	364	4,000
Total Books & Supplies	**10,704**	**15,147**	**4,443**	**38,331**	**25,760**	**(12,571)**	**130,500**
Subagreement Services							
Nursing	3,696	2,417	(1,279)	3,696	4,833	1,137	29,000
Special Education	2,073	4,196	2,123	2,073	8,392	6,319	50,351
Substitute Teacher	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Security	-	64	64	156	64	(92)	700
Other Educational Consultants	-	-	-	-	-	-	27,100
Total Subagreement Services	**5,769**	**6,676**	**907**	**5,925**	**13,289**	**7,364**	**107,151**
Professional/Consulting Services							
IT	2,663	517	(2,146)	2,663	1,033	(1,629)	6,200
Audit and Tax	-	-	-	-	-	-	29,400
Legal	85	267	182	85	533	448	3,200
Professional Development	-	-	-	-	-	-	15,900
General Consulting	2,238	-	(2,238)	2,238	-	(2,238)	7,100
Special Activities	-	-	-	-	-	-	4,200
Bank Charges	-	-	-	-	-	-	100
Printing	-	-	-	-	-	-	300
Other Taxes and Fees	401	-	(401)	432	-	(432)	4,100
Payroll Service Fee	538	692	153	951	1,383	433	8,300
Management Fee	6,250	6,456	206	12,500	12,912	412	77,472
District Oversight Fee	20	395	375	2,046	395	(1,651)	10,726
LACOE Fees	-	-	-	-	-	-	-
SELPA Fees	-	161	161	-	161	161	4,091
Public Relations	-	-	-	-	-	-	800
Scholarship Expense	-	-	-	-	-	-	-
Total Professional/Consulting Services	**12,194**	**8,487**	**(3,708)**	**20,914**	**16,418**	**(4,497)**	**171,890**
Facilities, Repairs & Other Leases							
Rent	4,500	4,500	-	9,000	9,000	-	54,000
Additional Rent	-	-	-	-	-	-	-
Equipment Leases	415	369	(46)	415	738	323	4,428
Other Leases	-	-	-	-	-	-	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	285	1,142	857	3,245	2,283	(962)	13,700
Total Facilities, Repairs & Other Leases	**5,200**	**6,011**	**811**	**12,660**	**12,021**	**(638)**	**72,128**
Operations & Housekeeping							
Auto and Travel Expense	-	-	-	-	-	-	-
Dues & Memberships	-	292	292	-	583	583	3,500
Insurance	-	2,625	2,625	5,332	5,250	(82)	31,499
Utilities	1,242	1,642	399	1,293	3,283	1,991	19,700
Janitorial/Trash Removal	412	533	121	3,212	1,067	(2,145)	6,400
ASB Fundraising Expenses	-	-	-	-	-	-	-
Public Donations	-	-	-	-	-	-	-
Pledge Write Off	-	-	-	-	-	-	-
Transfer of Direct Costs	-	-	-	-	-	-	-
Transfer of Direct Costs - Interfund	-	-	-	-	-	-	-
Communications	691	2,879	2,188	1,380	5,758	4,378	34,548
Postage and Shipping	-	-	-	-	-	-	700
Transfer of Indirect Costs	-	-	-	-	-	-	-
Transfer of Indirect Costs - Interfund	-	-	-	-	-	-	-
Total Operations & Housekeeping	**2,345**	**7,971**	**5,625**	**11,217**	**15,941**	**4,724**	**96,347**
Depreciation							
Depreciation Expense	267	508	242	533	1,017	483	6,100

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Budget vs Actual

For the period ended August 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	533	1,017	483	6,100
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	$ 113,209	$ 118,372	$ 5,163	$ 196,643	$ 182,385	$ (14,258)	$ 1,371,010
Change in Net Assets	(83,036)	(73,330)	(9,706)	(160,813)	(135,040)	(25,773)	121,164
Net Assets, Beginning of Period	696,449	-	(83,036)	774,225	-	(160,813)	-
Net Assets, End of Period	$ 613,413	$ (73,330)	$ (92,742)	$ 613,413	$ (135,040)	$ (186,586)	$ 121,164

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Statement of Financial Position

For the period ended August 31, 2026

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	$ 570,095	$ 535,735	$ 34,360	6 %
Public Funding Receivables	61,170	258,415	(197,246)	(76) %
Prepaid Expenses	9,969	24,576	(14,607)	(59) %
Total Current Assets	641,233	818,726	(177,493)	(22) %
Long-term Assets				
Property & Equipment, Net	20,274	20,808	(533)	(3) %
Right-of-Use Asset, Net	194,176	194,176	-	0 %
Deposits	1,995	1,995	-	0 %
Total Long-term Assets	216,445	216,979	(533)	(0) %
Total Assets	**$ 857,679**	**$ 1,035,705**	**$ (178,026)**	**(17) %**
Liabilities				
Current Liabilities				
Accounts Payable	$ -	$ 24,365	$ (24,365)	(100) %
Accrued Liabilities	29,062	37,599	(8,537)	(23) %
Deferred Revenue	21,028	5,339	15,689	294 %
Operating Lease Liability, Current Porti	194,176	194,176	-	0 %
Total Current Liabilities	244,266	261,480	(17,213)	(7) %
Total Liabilities	**244,266**	**261,480**	**(17,213)**	**(7) %**
Net Asset	**613,413**	**774,225**	**(160,813)**	**(21) %**
Liabilities & Net Assets	**$ 857,679**	**$ 1,035,705**	**$ (178,026)**	**(17) %**

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Statement of Cash Flows

For the period ended August 31, 2026

	Month Ended 08/31/26	YTD Ended 08/31/26
Cash Flows from Operating Activites		
Change in Net Assets	$ (83,036)	$ (160,813)
Adjustments		
Depreciation	267	533
(Increase) Decrease in Operating Assets		
Public Funding Receivables	(5,390)	197,246
Prepaid Expenses	-	14,607
Increase (Decrease) in Operating Liabilities		
Accounts Payable	-	(24,365)
Accrued Expenses	14,874	(8,537)
Deferred Revenue	15,689	15,689
Total Cash Flows from Operating Activites	**(57,597)**	**34,360**
Change in Cash and Cash Equivalents	**(57,597)**	**34,360**
Cash & Cash Equivalents, Beginning of Period	**$ 627,692**	**$ 535,735**
Cash & Cash Equivalents, End of Period	**$ 570,095**	**$ 570,095**

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Accounts Payable Aging

For the period ended August 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			$ -	$ -	$ -	$ -	$ -	$ -

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
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-11	**California Community Schools Partnership Program (CCSPP) Annual Expenditure Report (AER)** Please email the AER to CCSPP@cde.ca.gov. Please use the original Expenditure Report that you submitted last year to complete the final expenditures for this year, all expenditures for both years should be in the same file. CDE sent the updated Expenditure Report template for your reference. The attached AER template will be used for all fiscal reporting including budget changes and the reporting of actual annual expenditures. Additionally, the AER contains all program years of the CCSPP so it can be used as a working document between the Grantee and the CDE's Community Schools Office (CSO). If there are questions on the Expenditure Report, please contact the CDE, CSO at CCSPP@cde.ca.gov. If you have questions or need to update the contacts we have listed for your organization, please email the CSO at CCSPP@cde.ca.gov	Charter Impact with Ipakanni support	No	Yes	https://www.cde.ca.gov/ci/gs/hs/ccspp.asp
FINANCE	Sep-11	**Year-End Maintenance of Effort (Special Education)** - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	
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.	OPA 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

Compliance Reminders

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Nov-15	**Complete Nutrition Verification process (requirement of School Nutrition Program)** - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	Ipakanni	No	Yes	https://www.cde.ca.gov/ls/nu/sn/verificationreport.asp
FINANCE	Nov-15	**Review and/or Update Non-Profit IRS Form 990 Policies - although not required, it is recommended to review these policies annually.** The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. **Most schools extend this deadline to the following May 15th.**	Ipakanni	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Nov-30	**Universal PreKindergarten (UPK) Planning and Implementation Grant Expenditure report #7** - Report 65 for resource code 6053 - Expenditure reports for the reporting period of November 1, 2025, to June 30, 2026. If your LEA or COE missed the reporting window for previous reports, or needs to submit a revision, please use the same link below to submit a separate report at this time. Charter schools that have informed the CDE of their intent to return these funds are not required to submit this report. If the LEA has spent all UPK P&I grant funds, they are not required to submit any further expenditure reports. Additional information: https://www.cde.ca.gov/ci/gs/em/upkpi.asp	Charter Impact with Ipakanni support	No	No	https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp
FINANCE	Set by Authorizer (by Dec 15)	**1st Interim Financial Report** - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp

Ipakanni

Check Register

For the period ended August 31, 2026

Check/Voucher No.	Vendor	Check Date	Amount Applied
10255	Charter Impact	08/04/2026	$ 6,490.00
10256	Savvas Learning Company, LLC	08/04/2026	2,610.00
10257	Stacey Gramps	08/04/2026	504.00
10258	CALPADS Rescue	08/11/2026	1,800.00
10259	E-Rate Advisors, Inc	08/11/2026	437.50
10260	GreatAmerica Financial Svcs.	08/11/2026	414.80
10261	Hobbs Pest Solutions, Inc	08/11/2026	190.00
10262	Law Office of Young, Minney & Corr, LLP	08/11/2026	85.00
10263	Chico Country Day School/ CCDS - Finance	08/18/2026	3,696.16
10264	HP Downer Annex, LLC	08/18/2026	4,500.00
10265	Madison Johansen	08/18/2026	344.76
10266	Hobbs Pest Solutions, Inc	08/25/2026	95.00
10267	MG Trust Company FBO "Ipakanni Early Cc	08/25/2026	150.00
E080426-01	Amazon Business	08/04/2026	2,171.18
E081426-01	Cal Water	08/14/2026	53.74
E081726-01	Comcast	08/17/2026	690.95
E081726-02	Parallel Learning Behavioral Health P.C.	08/17/2026	2,073.00
E082026-01	Recology Butte Colusa Counties	08/20/2026	412.00
E082626-02	Blue Shield of California	08/26/2026	5,468.72
E082726-01	Primo Water	08/27/2026	632.66
E082826-02	PG&E	08/28/2026	1,188.69
E82626-01	Amazon Business	08/26/2026	4,141.31
VOID	PG&E	08/28/2026	VOID
VOID	PG&E	08/28/2026	VOID
		Total Disbursements in August	**$ 38,149.47**

VIIA

Agenda

Ipakanni Early College Charter School Regular Board Meeting

Ipakanni Early College Charter
1459 Downer Street, Oroville, CA 95965
Board Meeting Monday, August 31, 2026 @ 5:00 pm

I. OPENING BUSINESS

A. Call meeting to order- Time 5:32pm

B. Record Attendance and Guest

a) Glenda Nelson-President	Present X	Absent ____
b) Nicolette Anderson-Vice President	Present X	Absent ____
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 ____	Absent X

C. Adopt Agenda

Motion DB, Second SMB

In Favor 5 Opposed 0 Abstain 0

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. 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.

VII B

III. <u>CLOSED SESSION</u>
No Closed Session

IV. <u>RECONVENE IN OPEN SESSION</u>
No Action Taken in Closed Session

V. <u>PUBLIC COMMENT</u>

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.

Public Comment from Mr. James Moore, parent of student no longer enrolled.

VI. <u>Discussion/Informational Items</u>
6.01 Charter Impact Financial Report

VII. <u>Consent Agenda (Recommended Approval)</u>

A. Warrants June, July 2026
Motion DB Second IS
In Favor 5 Opposed 0 Abstain 0

B. Board Minutes June 22, 2026
Approved with amended date of May 24, 2026
Motion NA Second IS
In Favor 5 Opposed 0 Abstain 0

VIII. <u>Action Items</u>

8.01 Approve EPA July 1, 2025-July 30, 2026
Motion DB Second SMB
In Favor 5 Opposed 0 Abstain 0

8.02 Approve Unaudited Actuals for 25-26

Motion IS Second SMB _
In Favor 5 Opposed 0 Abstain 0

8.03 Approve 2026-2027 Board Calendar
Motion IS Second DB _
In Favor 5 Opposed 0 Abstain 0

8.04 Approve ELOP Teachers 26-27 School Year
a. KrisAnthony Avina
b. Madison Johansen
c. Stephanie Herrera
d. Stacey Gramps
Motion SMB Second DB _
In Favor 5 Opposed 0 Abstain 0

IX. Reports

9.01 Director's Report
Enrollment: Currently 62 students
Athletics: New 6th-8th volleyball team; active K-3 and high school cross-country participation.

9.02 Board Member Reports/ Concerns
Discussed concerns about delayed Audit, Walter to schedule special board meeting.

X. Items for Next Agenda
Audit RFP

XI. Adjournment

a. Time 6:40pm
Motion DB Second IS _
In Favor 5 Opposed 0 Abstain 0

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.

Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2025-26

Name: Ipakanni Early College Charter

County-District-School (CDS) Code: 04 61507 0121509

Allocation Years: 2023–24, 2024–25, 2025–26

1. Narrative description of the Proposition 28 arts education programs funded (2500 character limit).

During FY25-26 school year, two teachers dedicated a portion of their instructional time to arts instruction, reflecting a consistent and purposeful investment in arts learning within the broader academic schedule. Their instructional time supported the integration of arts-based strategies into classroom activities and helped provide students with regular exposure to creative learning opportunities throughout the year. Additionally, during the Ipakanni's summer program arts instruction was an important part of the program's instructional model and was intentionally embedded into daily classroom learning.

2. Number of full-time equivalent teachers (certificated) providing arts education programs with Arts and Music in Schools (AMS) funds: 2

3. Number of full-time equivalent personnel (classified) providing arts education programs with AMS funds: 0

4. Number of full-time equivalent teaching aides providing arts education programs with AMS funds: 0

5. Number of students served with AMS funds: 70

6. Number of school sites providing arts education programs with AMS funds: 1

Date of Approval by Governing Board/Body:

Annual Report Data URL (direct PDF link to document on local educational agency website):

8.01

Proposition 28: Arts and Music in Schools Funding
Final Expenditure Report
Fiscal Year 2026-27

Name: Ipakanni Early College Charter
CDS Code: 04-61507-0121509
Charter School Number: 1170
Allocation Year: 2023-24

Expenditure Period: July 1, 2023 to June 30, 2026

Allocation Amount	$10,413
Amount Expended	$10,413
Amount Unexpended	$0

Submission Date 9/25/2026 2:19:56 PM

ACTION ITEM: Adoption of Amira Reading Difficulties Risk Screener

Recommended Action:

Approve the adoption of Amira as the Charter School's Reading Difficulties Risk Screener pursuant to California Education Code § 53008.

Background:
California Education Code § 53008 requires a local educational agency serving students in kindergarten, first grade, and second grade to adopt, at a public meeting, one or more reading difficulties risk screening instruments approved by the California Department of Education.

Amira is included on the California Department of Education's approved list of Reading Difficulties Risk Screening Instruments. The Charter School has utilized Amira for reading difficulties screening.

This agenda item is being presented to formally establish the governing board's adoption of Amira as the Charter School's Reading Difficulties Risk Screener pursuant to Education Code § 53008 and to document the Charter School's selected screening instrument for ongoing implementation.

Fiscal Impact:
None. Existing costs associated with the use of Amira are included in the current operating budget.

Recommended Board Action:
Approve the adoption of Amira as the Charter School's Reading Difficulties Risk Screener pursuant to California Education Code § 53008.

Student Smartphone Policy

The Governing Board of Ipakanni adopts this policy pursuant to California Education Code Section 48901.7.

Students shall not use smartphones or other personal electronic communication devices while at school or while under the supervision and control of school employees, except when:

- Authorized by a teacher or school administrator for an educational purpose;
- Required for a student's medical needs, Individualized Education Program (IEP), or Section 504 plan;
- Needed during an emergency; or
- Otherwise permitted by law or authorized by the school.

The Charter School shall establish reasonable procedures for the storage, access, confiscation, and return of student devices and shall communicate those procedures to students, parents/guardians, and staff.

The policy shall be implemented in a manner that is age-appropriate and consistent with applicable state and federal law.

The Charter School shall review and update this policy at least every five years and shall involve significant participation from students, parents/guardians, and educators in the development and review of the policy.

8.04