

## Agenda

### **Ipakanni Early College Charter School Regular Board Meeting**

**Ipakanni Early College Charter**

**1459 Downer Street, Oroville, CA 95965**

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

#### **I. OPENING BUSINESS**

- A. Call meeting to order- Time \_\_\_\_\_
- B. Record Attendance and Guest
  - a. Glenda Nelson-President Present\_\_\_ Absent\_\_\_
  - b. Nicolette Anderson-Vice President Present\_\_\_ Absent\_\_\_
  - c. Sonja Mix-Baltazar - Treasurer Present\_\_\_ Absent\_\_\_
  - d. Dawn Blackhorse- Secretary Present\_\_\_ Absent\_\_\_
  - e. Irene Santosfelver, Board Member Present\_\_\_ Absent\_\_\_
  - f. Open
  - g. Walter Gramps, Director Present\_\_\_ Absent\_\_\_
  - h. Billy Bowers, School Site Supervisor Present\_\_\_ Absent\_\_\_
- C. Adopt Agenda
- D. Closed Session Topics of Discussion (Please refer to the items identified in Agenda Section III, below.)
- E. Public Comment on Closed Session
- F. Adjourn to Closed 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 up to 20 minutes according to Board policy.

#### **III. CLOSED SESSION**

#### **IV. RECONVENE IN OPEN SESSION**

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

V. PUBLIC COMMENT

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

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

Recognition of Individuals who wish to speak on agenda items

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

VI. Consent Agenda  
(Recommended Approval)

- A. Board Minutes December 10, 2024
- B. Approval of Check Register: 2024-2025 November 2024-December 2025

VII. Action Items

- 7.01 Approval of 2023-2024 SARC
- 7.02 Approval of General Business Policies

VIII. Discussion/Informational Items

- 8.01 Financial Report from Charter Impact
- 8.02 Minimum Wage Law
- 8.03 P-1 Attendance
- 8.04 Graduation
- 8.05 Long-Term Planning

IX. Reports

- 9.01 Director's Report
- 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](http://www.ipakanni.com), if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

### **THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE**

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

### **REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY**

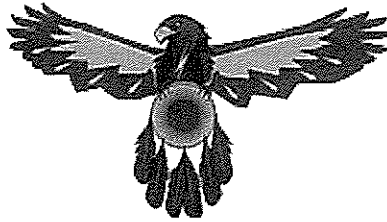
If you desire to address the Board on a matter that is on the agenda, you will be asked to stand, or to raise your hand until recognized by the chairperson. Presentations will be limited to three (3) minutes, with a maximum of twenty (20) minutes, on each subject matter. All individuals are expected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

### **SPECIAL PRESENTATIONS MAY BE MADE**

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

### **REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY**

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



## Agenda

### **Ipakanni Early College Charter School Regular Board Meeting**

**Ipakanni Early College Charter**

**1459 Downer Street, Oroville, CA 95965**

**Board Meeting Monday, December 10, 2024 @ 5:30 pm**

#### **I. OPENING BUSINESS**

- A. Call meeting to order- Time 5:30pm
- B. Record Attendance and Guest
  - a. Glenda Nelson-President Present\_\_\_ Absent X
  - b. Nicolette Anderson-Vice President Present\_\_\_ Absent X
  - c. Sonja Mix-Baltazar - Treasurer Present X Absent\_\_\_
  - d. Dawn Blackhorse- Secretary Present X Absent\_\_\_
  - e. Irene Santosfelver, Board Member Present X Absent\_\_\_
  - f. Open
  - g. Walter Gramps, Director Present X Absent\_\_\_
  - h. Billy Bowers, School Site Supervisor Present X Absent\_\_\_
  - i. Jason, Charter Impact, Guest Present X Absent\_\_\_
- C. Adopt Agenda
  - Motion IS, Second DB
  - In Favor – 3 Opposed – 0 Abstain - 0
- D. Closed Session Topics of Discussion (Please refer to the list of items identified in Agenda Section III, below.)
- E. Public Comment on Closed Session
- F. Adjourn to Closed Session

#### **II. PUBLIC COMMENT PERIOD RE CLOSED SESSION ITEMS**

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

#### **II. CLOSED SESSION**

VIA

#### IV. RECONVENE IN OPEN SESSION

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

#### V. PUBLIC COMMENT

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

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

##### Recognition of Individuals who wish to speak on agenda items

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

#### VI. Consent Agenda (Recommended Approval)

##### A. Board Minutes September 30th, 2024

Motion IS, Second SM

In Favor – 3 Opposed – 0 Abstain – 0

#### VII. Action Items

##### 7.01 Approval of First Interim Budget

Motion SM, Second IS

In Favor – 3 Opposed – 0 Abstain – 0

##### 7.02 Approval of Extra Duty Stipends

###### A. Kris Anthony Avina- 7<sup>th</sup>/8<sup>th</sup> Basketball Coach

###### B. Billy Bowers- Website

Motion DB, Second SM

In Favor – 3 Opposed – 0 Abstain – 0

#### VIII. Discussion/Informational Items

##### 8.01 Financial Report from Charter Impact

#### IX. Reports

##### 9.01 Director's Report

Gingerbread houses with the students and family.  
Behavior has been good this semester.

## 9.02 Board Member Reports/ Concerns

Discussion on upcoming audit. Nicolette suggested meeting in person would be better for clarity.

## X. Items for Next Agenda

## XI. Adjournment

Time 5:42pm

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](http://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.

## Check Register

For the period ended November 30, 2024

Check Number	Vendor Name	Check Date	Check Amount
10048	Charter Impact	11/8/2024	\$ 6,617.79
10048	Charter Impact	11/8/2024	6,617.79
10048	Charter Impact	11/8/2024	6,617.79
10049	CIF State Office	11/15/2024	200.00
10050	Law Office of Young, Minney & Corr, LLP	11/15/2024	262.50
10051	Mendes Supply Company	11/15/2024	127.74
10052	Northern Section, CIF	11/15/2024	100.00
10053	WASC	11/15/2024	1,230.00
10054	Hobbs Pest Solutions, Inc	11/22/2024	95.00
10055	HP Downer Annex, LLC	11/22/2024	4,500.00
ACH	PG&E	11/5/2024	1,160.37
ACH	Amtrust	11/5/2024	7,528.00
ACH	Comcast	11/6/2024	1,825.61
ACH	Employment Development Department	11/8/2024	94.05
ACH	Cal Water	11/13/2024	59.78
ACH	Top Notch Landscape Management Inc	11/13/2024	90.00
ACH	Primo Water	11/14/2024	327.09
ACH	Recology Butte Colusa Counties	11/19/2024	211.05
ACH	Blue Shield of California	11/20/2024	3,901.38
ACH	EverBank, N.A.	11/22/2024	145.78
ACH	Comcast	11/22/2024	386.71

Total Disbursements in November \$ 42,098.43

Ipakanni

*Check Register*

For the period ended December 31, 2024

Check Number	Vendor Name	Check Date	Check Amount
10056	Charter Impact	12/5/2024	\$ 6,490.00
10057	Chico Country Day School/ CCDS - Finance &	12/13/2024	1,647.77
10058	Inland Business Systems	12/13/2024	275.43
10059	San Joaquin County Office of Education	12/13/2024	1,200.00
10060	HP Downer Annex, LLC	12/18/2024	4,500.00
ACH	Amazon Business	12/11/2024	463.61
ACH	Amazon Business	12/3/2024	87.51
ACH	Top Notch Landscape Management Inc	12/5/2024	90.00
ACH	Top Notch Landscape Management Inc	12/5/2024	135.00
ACH	PG&E	12/9/2024	1,160.39
ACH	Amazon Business	12/12/2024	24.24
ACH	Cal Water	12/13/2024	55.91
ACH	Employment Development Department	12/13/2024	59.33
ACH	Employment Development Department	12/13/2024	62.33
ACH	Employment Development Department	12/13/2024	63.62
ACH	Employment Development Department	12/13/2024	1,145.01
ACH	Employment Development Department	12/13/2024	1,305.33
ACH	Employment Development Department	12/13/2024	1,371.34
ACH	Primo Water	12/19/2024	281.77
ACH	Blue Shield of California	12/20/2024	3,901.38
ACH	EverBank, N.A.	12/23/2024	145.78
VOID	Top Notch Landscape Management Inc	12/5/2024	(90.00)

Total Disbursements in December \$ 24,375.75



**Ipakanni Early College Charter**  
**2023–24 School Accountability Report Card**  
**Reported Using Data from the 2023–24 School Year**  
**California Department of Education**

<b>Address:</b>	1459 Downer St. Oroville, CA , 95966-8887	<b>Principal:</b>	Mr. Walter Gramps, Director
<b>Phone:</b>	(530) 532-1165	<b>Grade Span:</b>	K-12

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

### **DataQuest**

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

## **California School Dashboard**

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

## **Internet Access**

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## **Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

## **Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

## ABOUT THIS SCHOOL

### Mr. Walter Gramps, Director

📍 Principal, Ipakanni Early College Charter

Ipakanni Early College Charter K-12 School is a place where students grow both academically and personally. The school fosters a **family-like** environment where students feel supported and valued. With a strong emphasis on **diversity**, it nurtures a community where every student's unique background and perspective are respected.

The school's approach focuses on developing **critical thinkers** and **independent learners**. Students are encouraged to take ownership of their education and think deeply about what they learn. Alongside academic growth, Ipakanni places great importance on developing **great citizens**—individuals who understand and follow rules, respect one another, and contribute positively to society.

The school works to ensure that each student is equipped to thrive academically, think critically, and engage meaningfully with the world around them.

### About Our School

---

### Contact

---

Ipakanni Early College Charter  
1459 Downer St.  
Oroville, CA 95966-8887

Phone: (530) 532-1165  
Email: [wgramps@ipakanni.com](mailto:wgramps@ipakanni.com)

## Contact Information (School Year 2024–25)

### District Contact Information (School Year 2024–25)

<b>District Name</b>	Ipakanni Early College Charter School
<b>Phone Number</b>	(530) 532-1165
<b>Superintendent</b>	Gramps, Walter
<b>Email Address</b>	wgramps@ipakanni.com
<b>Website</b>	www.ipakanni.com

### School Contact Information (School Year 2024–25)

<b>School Name</b>	Ipakanni Early College Charter
<b>Street</b>	1459 Downer St.
<b>City, State, Zip</b>	Oroville, CA , 95966-8887
<b>Phone Number</b>	(530) 532-1165
<b>Principal</b>	Mr. Walter Gramps, Director
<b>Email Address</b>	wgramps@ipakanni.com
<b>Website</b>	www.ipakanni.com
<b>Grade Span</b>	K-12
<b>County-District-School (CDS) Code</b>	04615070121509

## School Description and Mission Statement (School Year 2024–25)

### Vision Statement

Ipakanni Early College Charter School (IECCS) promotes unity between students, families, community, and educators ---each of these groups plays an equally crucial role in the ecosystem of student success. At IECCS, students are not "at risk"; they are "at promise." Positive self-concept is only possible when young people feel safe to express their individual creativity without judgment, and this is only sustained when students see themselves as actualized stakeholders in such safety rather than requiring its imposition. Further, when students graduate positive self-concept is what fosters lifelong learning, proactive community involvement, as well as college and career efficacy. At IECCS, healthy stewardship of local ecosystems -both human and ecological -will be encouraged, but to this, students must first become stewards of themselves.

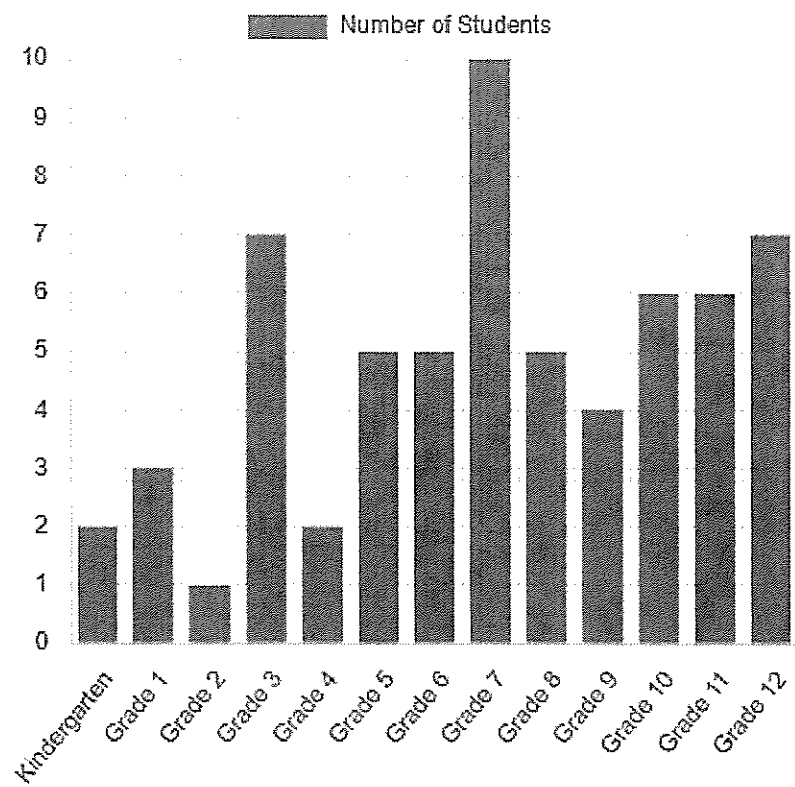
### Mission Statement

Inspired by the Native American idea of open engagement with all cultures, Ipakanni Early College Charter School prepares students to meet the challenges of 21st-century college and career readiness through a multicultural and interdisciplinary educational environment.



Student Enrollment by Grade Level (School Year 2023–24)

Grade Level	Number of Students
Kindergarten	2
Grade 1	3
Grade 2	1
Grade 3	7
Grade 4	2
Grade 5	5
Grade 6	5
Grade 7	10
Grade 8	5
Grade 9	4
Grade 10	6
Grade 11	6
Grade 12	7
Total Enrollment	63



## Student Enrollment by Student Group (School Year 2023–24)

Student Group	Percent of Total Enrollment
Female	41.30%
Male	57.10%
Non-Binary	1.60%
American Indian or Alaska Native	7.90%
Asian	0.00%
Black or African American	3.20%
Filipino	0.00%
Hispanic or Latino	23.80%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	17.50%
White	47.60%

Student Group (Other)	Percent of Total Enrollment
English Learners	0.00%
Foster Youth	1.60%
Homeless	0.00%
Migrant	0.00%
Socioeconomically Disadvantaged	71.40%
Students with Disabilities	22.20%

## A. Conditions of Learning

### State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21 Number	2021-22 Number	2022-23 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.00	0
Total Out-of-Field Teachers	0.00	0.00	0



## Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2024–25)

Year and month in which the data were collected: 2023

Subject	List of Textbooks and Other Instructional Materials/Indicate if from Most Recent Adoption/Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
Mathematics	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
Science	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
History-Social Science	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
Foreign Language	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
Health	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
Visual and Performing Arts	The school uses Fuel Education for its curriculum. All the Fuel Education courses used are approved by the UC systems to meet a-g requirements.	0
Science Lab Eqpmt (Grades 9-12)	N/A	0

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

The school has a business license with the city of Oroville. The school has been inspected by the city building inspector and also the city fire chief. The building is leased by the school and any needed repairs are reported immediately to the landlord. A safety walk through is done each week to ensure the safety of the building. The 2014-2015 school year a new roof was put on and 2015-2016 a new air and heating unit was put on. For the 2016-2017 year new toilets and new pipes for plumbing were put in. For 2017-2018 school year repairs were made to the roof and landscaping was done to accommodate for the new playground. For the 2021-2022 school year LED lighting was put in the classrooms. For the 23-24 school year all new flooring was put in downstairs and in all the bathrooms. A conference room was created along with a breakfast and lunch area for the students.

# School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: 2023

System Inspected	Rating	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	Good	
<b>Interior:</b> Interior Surfaces	Good	
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	Good	
<b>Electrical:</b> Electrical	Good	
<b>Restrooms/Fountains:</b> Restrooms, Sinks/Fountains	Good	
<b>Safety:</b> Fire Safety, Hazardous Materials	Good	
<b>Structural:</b> Structural Damage, Roofs	Good	
<b>External:</b> Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

## Overall Facility Rate

Year and month of the most recent FIT report: 2023

Overall Rating	Exemplary
----------------	-----------

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes assessments for English language arts/literacy [ELA], mathematics, and science for students in the general education population and the California Alternate Assessment [CAA]. Only eligible students may participate in the administration of the CAA. CAA items are aligned with alternate achievement standards, which are linked with the Common Core Standards [CCSS] or California Next Generation Science Standards [CA NGSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
  2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
  3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

through Eight and Grade Eleven (School Year 2023–24)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	38	30	78.95%	21.05%	26.67%
Female	16	12	75.00%	25.00%	41.67%
Male	22	18	81.82%	18.18%	16.67%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	19	13	68.42%	31.58%	30.77%
English Learners	0	0	0%	0%	0%
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	28	22	78.57%	21.43%	18.18%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	12	11	91.67%	8.33%	27.27%

Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

# State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

#### Opportunities for Parental Involvement (School Year 2024–25)

Ipakanni Early College Charter encourages parental involvement and understands it is a key to student success. We start the year by doing a mandatory school orientation prior to the first day of school. We also encourage ongoing involvement by inviting parents to Back-To-School night where they are informed of curriculum and classroom expectations. Ipakanni has family events throughout the year to keep parents engaged. Students grades and local assessments are mailed to the parents each quarter. The parents can see the quarterly growth of the student in reading, writing, math. Parents are encouraged to volunteer for field trips, special events, and other activities. Parents are invited to be a part of Site Council and Parent Club meetings. We communicate by flyers, notices, US postal mail, email, website and Remind App.

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school graduation rates;
- High school dropout rates; and
- Chronic Absenteeism



## State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

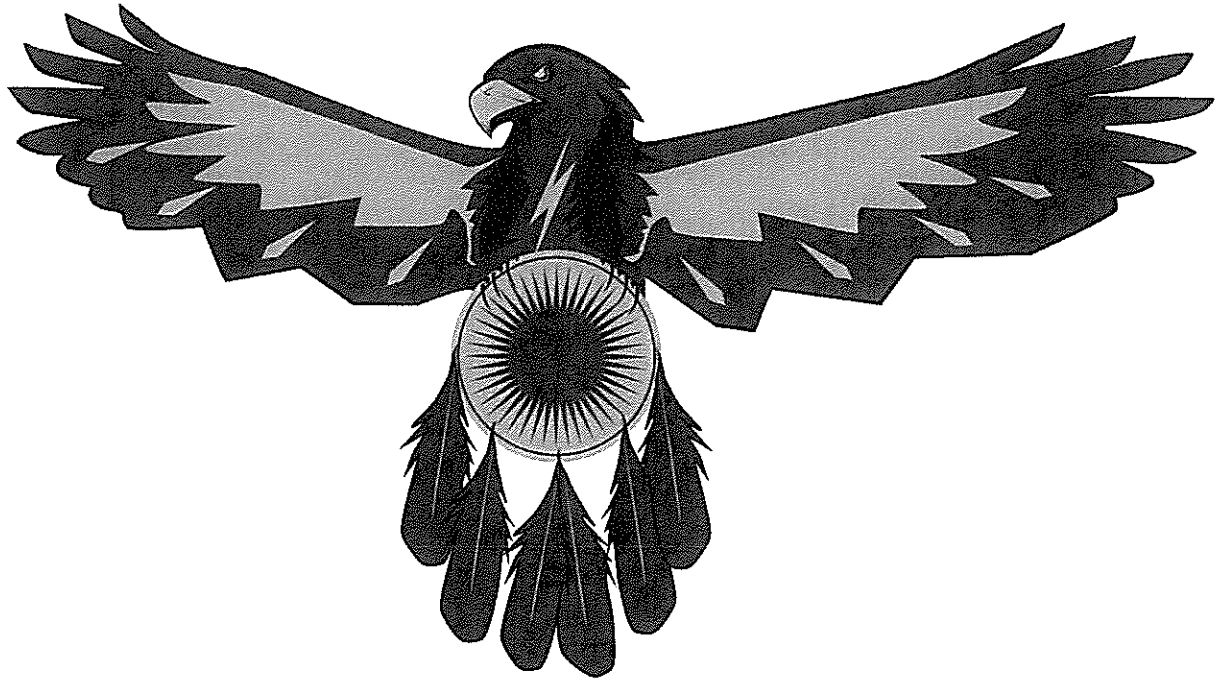
The 2023-24 safety plan was approved in March . The plan includes procedures for earthquake, fire, active shooter, and other emergencies.

## D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

**Ipakanni Early College Charter**  
**SARC Financial Data 2022/23 for Report FY 2023/24**

	<b>2022/23</b>
Annual ADA	55.72
Total Expenditures	1,227,701
Expenditures (unrestricted sources)	1,028,125
Expenditures (supplemental/restricted)	199,576
Total Teacher Salaries	355,947
Total Non-Cert Salaries	333,438
Number of Teachers	3
Total Expenditures per Pupil	22,033
Expenditures Per Pupil (unrestricted sources)	18,452
Expenditures Per Pupil (supplemental/restricted)	3,582
Average Teacher Salary	104,690



# Ipakanni Early College Charter School Draft Fiscal Policies and Procedures

# **Table of Contents**

OVERVIEW AND GENERAL BUSINESS POLICIES	3
Budget Development, Oversight Calendar and Responsibilities	3
Budget Development, Oversight Calendar and Responsibilities (continued)	4
Budget Transfers	4
Banking Arrangements	5
Record Keeping	5
Property Inventory	5
Attendance Accounting	6
Annual Financial Audit	6
Required Budget and Other Fiscal Reports	7
Property and Liability Insurance	7
Board Compensation	7
Fundraising, Grant Solicitation, and Donation Recognition	7
Contracts	7
PURCHASING AND VENDOR PAYMENT	8
Segregation of Duties	8
General Purchasing Procedures	8
Purchase Orders	9
Payment Authorization	10
Accounts Payable Checks	11
Wire and Other EFT Payments	11
Bank Reconciliations	12
CASH RECEIPT MANAGEMENT	12

General Procedures for Non-Governmental Cash Receipts	12
Volunteer Expenses	12
Returned Check Policy	13
HUMAN RESOURCES AND PAYROLL	14
Payroll Services and Setup	14
Timesheets	14
Overtime	14
Payroll Processing	14
Payroll Taxes and Record Keeping	15
Expense Reports	15
Travel	16
Telephone Usage	16
Telecommuting and Allowance	18
FINANCE AND FINANCIAL REPORTING	16
Monthly Reporting	17
Third Party Loans	17
Fund Balance Reserve	17

## **OVERVIEW AND GENERAL BUSINESS POLICIES**

The Board of Ipakanni Early College Charter has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of Ipakanni Early College Charter to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

1. The Board approves financial policies and procedures, delegates administration of the policies and procedures to the Executive Director and reviews operations and activities regularly.
2. The Executive Director (Board President) is responsible for all operations and activities related to financial management. However, the Board and Executive Director can appoint someone else to perform the responsibilities.
3. Financial duties and responsibilities must be separated so that no one employee has sole control over authorizing transactions, recording financial transactions and custody of assets.
4. The School will maintain in effect the following principles in its ongoing fiscal management practices to ensure that:
  - a. expenditures are authorized by and in accordance with amounts specified in the board-adopted budget,
  - b. the school's funds are managed and held in a manner that provides a high degree of protection of the school's assets, and
  - c. all transactions are recorded and documented appropriately.

## **Budget Development, Oversight Calendar and Responsibilities**

The School will develop and monitor its budget by the annual budget development and monitoring calendar as specified below.

### **January - April**

Charter Impact works with the Executive Director to review the Governor's proposed state budget for the upcoming fiscal year and identify the likely range of revenues for the school's upcoming fiscal year (July 1 - June 30) based on projected enrollment. Once the revenue estimates are complete, Charter Impact and the Executive Director develop the remainder of the budget including staffing levels, review of fixed costs and



discretionary spending. Then a five-year budget projection is developed per the schools' established strategic and growth plans.

#### May – June

Charter Impact and the Executive Director review revenue projections after the Governor's annual "May Revise" budget figures, fine-tune the upcoming fiscal year budget to accommodate any changes. This budget will include monthly cash flow projections. The Board reviews and formally adopts a budget for the upcoming fiscal year before June 15. A copy of the final budget is provided to the charter-granting agency.

#### July – August

Books for the prior fiscal year are closed by Charter Impact, all transactions are posted, and records are assembled for audit.

The budget is reviewed after the adoption of the state Budget Act and necessary adjustments are made. A copy of the revised final budget is provided to the charter-granting agency, if applicable.

#### September – December

The independent auditor performs an audit of the closed fiscal year and prepares an audit report for submission to the Audit Committee.

At the end of the first full week of school, the Executive Director reviews the Charter School's actual attendance figures and notifies the Board if actual attendance is below budget projections. If needed, the school's budget is revised to match likely revenues.

The Audit Committee of the Board reviews a copy of the audit. The Executive Director addresses any audit exceptions or adverse findings. Once the Board approves the audit report, it is submitted to the charter-granting agency.

Every month, the Executive Director and Board review current year actual versus budgeted revenues and expenditures and other financial reports as presented by Charter Impact. The Board approves any needed changes to the annual budget.

### **Budget Transfers**

The Executive Director may transfer up to \$25,000 from one unrestricted budget item to another without board approval but shall notify the Board of the transfer at the next regularly scheduled meeting.

## **Banking Arrangements**

The school will maintain its accounts at a federally insured commercial bank or credit union. Funds will be deposited into a federally insured checking account. If funds are held in accounts outside of the County Treasury, the Board must appoint and approve all individuals authorized to sign checks or warrants in accordance with these policies. Charter Impact will reconcile the school's ledger(s) with its bank accounts or accounts in the county treasury on a monthly basis.

## **Record Keeping**

Transaction ledgers, duplicate unsigned checks, attendance and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by school staff in a secure location for at least three years, or if required by applicable law, whichever is longer.

Appropriate backup copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure on-site location at the school.

Charter Impact will retain electronic records at their site for a minimum of two years; after which, the remaining years will be the responsibility of the school.

## **Property Inventory**

The Executive Director or delegate shall establish and maintain an inventory of all non-consumable goods and equipment worth over \$10,000. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the school's assets. This property will be inventoried on an annual basis and lists of any missing property shall be presented to the Board.

All non-consumable school property lent to students shall be returned to the school no later than 5 working days after the end of the school year. On an annual basis, the Executive Director or designee will review the inventory of consumable and non-consumable items and determine if there is an excess of items or if any are worthless. The school will then, through an open process, sell, donate, or dispose of such excess materials. Any excess or surplus property owned by the school may be sold or auctioned by the Executive Director or delegate provided the Executive Director or delegate engages in due diligence to maximize the value of the sale or auction to the school. The sale or auction of property owned by the school with a fair market value over \$5,000 shall be approved in advance by the Board. The Executive Director or delegate will immediately notify Charter Impact of all cases of theft, loss, damage or destruction of assets.

## **Attendance Accounting**

The Executive Director or delegate will establish and maintain an appropriate attendance accounting system to record the number of days students are actually in attendance at the School and engaged in the activities required of them by the School. The annual audit will review actual attendance accounting records and practices to ensure compliance. The attendance accounting practices will be in conformance with the Charter Schools Act and the applicable California Administrative Code sections defining Charter Schools Average Daily Attendance. Therefore:

1. ADA will be computed by dividing the actual number of days of student attendance by the number of calendar days of instruction by the School.
2. The School's instructional calendar will include at least 175 days of instruction to avoid the fiscal penalty for providing fewer than 175 days of instruction as provided by the Administrative Code regulation. The calendar must also document that the school offers a number of annual minutes of instruction as required according to applicable law.
3. Independent study must be pre-arranged by the student's adult guardian and the School and the adult guardian will be required to complete and submit documentation of engagement in instructional activity to the school on forms prepared by the school. As applicable, such study shall be in full compliance with the law governing independent study.
4. The School will provide monthly attendance updates to Charter Impact to maintain accurate financial forecasts

## **Annual Financial Audit**

The Board will annually appoint an audit committee by January 1 to oversee the independent auditors for that fiscal year. Any persons with expenditure authorization or recording responsibilities within the school may not serve on the committee. The committee shall annually contract for the services of an independent certified public accountant to perform an annual fiscal audit. The audit shall include, but not be limited to (1) an audit of the accuracy of the school's financial statements, (2) an audit of the school's attendance accounting and revenue claims practices, and in conjunction with (1) and (2) above, review the school's internal controls over financial reporting. The audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars if the school spends more than the amount which requires an audit.

The Audit shall be completed, reviewed by the Board, and submitted to the charter-granting agency, the County Office of Education, the Office of the State

Controller, and the California Department of Education before December 15 of each year.

### **Required Budget and Other Fiscal Reports**

The Executive Director or designee working in conjunction with Charter Impact, will produce and submit to the charter granting agency all required fiscal reports as may be required by state or federal law, or mandated by the terms of the school's charter. These include, but are not limited to, attendance reports, enrollment and other data reports required by the California Basic Education Data System, and other related data.

### **Property and Liability Insurance**

The Executive Director or designee shall ensure that the school retains appropriate property and liability insurance coverage.

### **Board Compensation**

Board members shall serve without compensation.

### **Fundraising, Grant Solicitation, and Donation Recognition**

Fundraising or grant solicitation activities over \$100,000 on behalf of the school must be approved in advance by the Board. The Board shall be informed of any conditions, restrictions, or compliance requirements associated with the receipt of such funds, including grants or categorical programs sponsored by the state or federal government. The Board shall be notified no later than the next regular board meeting of the award or receipt of any funds and shall approve the receipt of any grants, donations, or receipts of fundraising proceeds prior to their deposit in the school's accounts.

### **Contracts**

Consideration will be made of in-house capabilities to accomplish services before contracting for them. Except as otherwise provided in these policies, the Executive Director may enter into contracts and agreements not to exceed \$25,000 without Board approval, provided funds sufficient for the contract or agreement are authorized and available within the school's board-adopted budget. Contracts and agreements over \$25,000 must be submitted for board approval and may be executed by the Executive Director or other person specifically designated by the Board after the Board has duly approved the contract or agreement.

Office staff will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of the need for any contracts over \$25,000. Competitive bids will be obtained where required by law or otherwise deemed appropriate and in the best interests of the school.

Written contracts clearly defining the work to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors). Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker's compensation insurance currently in effect. The Executive Director may also require that contract service providers list the school as an additional insured.

If the contract service provider is a sole proprietor or a partnership (including LP, and LLP), the school will obtain a W-9 from the contract service provider prior to submitting any requests for payments to Charter Impact.

The Executive Director will approve proposed contracts and modifications in writing. Contract service providers will be paid by approved contracts as work is performed. The Executive Director will be responsible for ensuring the terms of the contracts are fulfilled. Potential conflicts of interest will be disclosed upfront, and the Executive Director and/or Member(s) of the Governing Board with the conflict will excuse themselves from discussions and from voting on the contract.

## **PURCHASING AND VENDOR PAYMENT**

### **Segregation of Duties**

All proposed expenditures must be approved by the Executive Director or delegate, who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget. In the absence of a vendor invoice, the School will develop and maintain a check request form to document the approval of payment for specific items.

All transactions will be posted in an electronic general ledger maintained by Charter Impact.

### **General Purchasing Procedures**

All purchases over \$25,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Executive Director shall not approve purchase orders or check requests lacking such documentation.

Documentation shall be attached to all check and purchase order requests showing that at least two vendors were contacted and such documentation shall be maintained for three years. All purchases over \$25,000 must be bid by a board-approved process, except in the case of emergencies that necessitate the purchase of emergency response supplies, equipment, or services.

The Executive Director may authorize expenditures and may sign related contracts within the approved budget. The Governing Board must review all expenditures. This will be done via approval of a check register which lists all checks written during a set

period and includes check #, payee, date, and amount. The Governing Board must also approve contracts and non-budgeted expenses over \$25,000.

When approving purchases over 25,00 the Executive Director must:

- a. Determine if the expenditure is budgeted
- b. Determine if funds are currently available for expenditures (i.e. cash flow)
- c. Determine if the expenditure is allowable under the appropriate revenue source
- d. Determine if the expenditure is appropriate and consistent with the vision, approved charter, school's LCAP, school policies and procedures, and any related laws or applicable regulations
- e. Determine if the price is competitive and prudent.

Any individual making an authorized purchase on behalf of the school must provide Charter Impact with appropriate documentation of the purchase. Individuals other than those specified above are not authorized to make purchases without pre-approval.

Individuals who use personal funds to make unauthorized purchases will not be reimbursed. Authorized purchases will be promptly reimbursed by a bank check upon receipt of appropriate documentation of the purchase.

The Executive Director may authorize an individual to use a school credit card, if the school elects to use a credit card, to make an authorized purchase on behalf of the school, consistent with guidelines provided by the Executive Director and/or Governing Board. The following provisions apply to credit card purchases:

1. The physical security of the school cards will be the responsibility of the cardholder. As soon as the cardholder has determined the card is lost, stolen, or compromised, they must notify the card issuer immediately of such misplacement and their immediate supervisor.
2. If receipts are not available or are "missing", the individual making the charge will be held responsible for payment.
3. Cards will bear the names of both the school's and the approved card holder's names.

## **Purchase Orders**

All non-recurring purchases for which the vendor requires the use of a purchase order, must be approved by the Executive Director or delegate.

1. The delegated position by the Executive Director will create a Purchase Order in Excel format and assign PO numbers in sequential order.
2. The numbered PO is then logged into an Excel sheet which lists all issued POs.
3. The printed PO is then given to the Executive Director or delegate for approval and signature.
4. The PO is then scanned and emailed to the vendor or copied and mailed. The original (or copy if the original was mailed) is then placed in the Open PO folder.
5. All individual non-recurring student purchases entered through the school procurement system will be approved by the HST before purchasing.
6. A PO will be generated from the procurement system with sequential POs automatically generated.
7. The PO will be emailed directly from the system to the vendor.

## **Payment Authorization**

All original invoices will be forwarded to the Executive Director or Executive Director's designee for approval.

1. The AP team will review each invoice, attach all supporting documentation (including a PO), and verify that the specified services and/or goods were received. When goods are ordered and received through the procurement system the three-way match of the purchase order, invoice, and goods receipts will be matched and verified in the procurement system. When receiving tangible goods from a vendor that are purchased outside of the procurement system, the person designated to receive deliveries should trace the merchandise to the packing list and note any items that were not in the shipment.
2. The Executive Director or designee will submit all SPED invoices to Charter Impact
3. Approval from the Executive Director or Executive Director's designee will be indicated by a signature on an invoice, email, or other electronic documentation process. The invoice and supporting documentation will be sent to Charter Impact on at least a weekly basis (the Executive Director and/or designee should be aware of invoice due dates to avoid late payments). Charter Impact will then process the invoices with sufficient supporting documentation.
4. The Executive Director or designee may authorize Charter Impact to pay recurring expenses (e.g. utilities) without the Executive Director's or delegate's formal approval (signature) on the invoice when dollar amounts fall within a predetermined

range. A list of the vendors and the dollar range for each vendor must be provided to Charter Impact in writing and updated on an annual basis.

## **Accounts Payable Checks**

The Governing Board will approve, in advance, the list of authorized signers on the school account. The Executive Director and any other employee authorized by the Governing Board may sign bank checks within established limitations.

1. Charter Impact does not use pre-printed check stock to avoid the risk of theft.
2. When there is a need to generate a check, the Director of Finance or delegated AP staff member will send appropriate approved documentation to Charter Impact. This is usually an approved invoice or Check Request Form.
3. Once approved by the Executive Director, Charter Impact prepares the check based on the check authorization before obtaining the appropriate signature(s).
4. Checks may not be written to cash, bearer, or petty cash. Under no circumstance will any individual sign a blank check.
5. Charter Impact will record the check transaction(s) in the appropriate chequebook and the general ledger.
6. Charter Impact will distribute the checks and vouchers as follows:
  - a. Original – mailed or delivered to payee
  - b. Duplicate or voucher – attached to the invoice and filed by vendor name by a Charter Impact accountant.
  - c. Cancelled Checks – maintained with the banking institution.
  - d. Voided checks will have the signature line cut out and will have VOID written in ink. The original check will be attached to the duplicate and forwarded to Charter Impact who will attach any other related documentation as appropriate.

## **Wire and Other EFT Payments**

Wire transfers are a way to pay customers and vendors quickly.

Incoming wire and other EFT transfers require the same documentation procedures as cash receipts and deposits. When the School's bank receives a wire transfer, it may notify the School by email, fax, or via its online banking site. This notification documents that the money has been received.



Only the Executive Director or the Executive Director's designee should be permitted to initiate an outgoing wire or ACH transfer. All outgoing wire and other EFT transfers should be performed using the bank's secure website and should include the Executive Director or the Executive Director's designee as the secondary approver. Outgoing wire and ACH transfers should not be issued unless the secondary approver logs on to the bank's secure website and approves the transfer electronically.

## **Bank Reconciliations**

Charter Impact will maintain view-only online access to School bank accounts. Monthly, Charter Impact will download the monthly bank activity/statement directly from the bank. Once the statement is received:

1. Charter Impact will examine all paid checks for date, name, cancellation, and endorsement. Any discrepancies regarding the paid checks or any checks over 90 days will be researched and if applicable deleted from the accounting system.
2. Charter Impact will prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation.
3. Charter Impact will compare the reconciled bank balance to the cash in the bank account and the general ledger, immediately reporting any discrepancies to the Executive Director.

## **CASH RECEIPT MANAGEMENT**

### **General Procedures for Non-Governmental Cash Receipts**

For all fundraising activities approved by the board, the School will establish internal controls to ensure the safeguarding of assets. The following are general procedures for recurring activities:

1. For each fundraising or other event in which cash or checks will be collected, a Volunteer Coordinator will be designated, who will be responsible for collecting and holding all cash and checks for the fundraising activity.
  - a. The Volunteer Coordinator will record each transaction in a receipt book at the time the transaction is made, with a copy of the receipt provided to the donor.
  - b. The cash, checks, receipt book, and deposit summary must be given to the Executive Director or Vice Principal by the end of the next school day, who will immediately put the funds in a secure, locked location.
  - c. Both the Volunteer Coordinator and the Executive Director or designee

will count the deposit and verify the amount of the funds in writing.

Cash/checks dropped off at the school office will be placed directly into a secured area by a person designated by the Executive Director.

d. The Executive Director or designee and one other staff member will jointly open the mail to verify the cash/check amounts and sign off on the amounts received.

e. Deposits will be made when checks are received.

2. A deposit slip will be completed by the designated person and initiated by the Executive Director or designee for approval to deposit. The deposit slip will be duplicated and documentation for all receipts (copy of check, letter, etc.) will be attached to the duplicate /deposit slip.

3. Deposits totalling greater than \$1,000 will be deposited the next business day by the designated school employee. Deposits totalling less than \$1,000 will be made at least monthly by the designated school employee. All cash will be immediately put into a lock box.

4. The duplicate deposit slip and deposit receipt will be attached to the deposit documentation and forwarded to Charter Impact to be filed and recorded weekly.

### **Returned Check Policy**

A returned check processing fee will be charged for checks returned as non-sufficient funds (NSF). Unless otherwise pre-approved by Charter Impact or the Executive Director, payment of the NSF check and processing fee must be made by money order or certified check.

If a second NSF check is received for any individual, in addition to the processing fee, the individual will lose check-writing privileges. Payment of the NSF check, the processing fee and any subsequent payment(s) by that individual must be made by money order or certified check.

In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the Executive Director and/or Governing Board. If unsuccessful in collecting funds owed, the school may initiate appropriate collection and/or legal action at the discretion of the Executive Director and/or Governing Board.

### **HUMAN RESOURCES AND PAYROLL**

Payroll Services and Setup

Charter Impact or school designee prepares payroll checks, tax and retirement withholdings, and tax statements, and performs other payroll support functions. The Executive Director or designee will establish and oversee a system to prepare time and attendance reports and submit payroll check requests. The Executive Director or designee will review payroll statements each pay period to ensure that (1) the salaries are consistent with staff contracts and personnel policies and (2) the proper tax, retirement, disability, and other withholdings have been deducted and forwarded to the appropriate authority. All staff expense reimbursements will be on checks separate from payroll checks.

Upon hiring of staff, the designee will be responsible for the creation of a personnel file with all appropriate payroll-related documentation and completing or providing all of the items on the Employee Payroll Set-up/Change Form. Items include a federal I-9 form, tax withholding forms, retirement dates, and an accounting of the use of sick leave.

## **Timesheets**

All hourly employees will be responsible for completing a timesheet including vacation, sick, and holiday time (if applicable). The employee and the appropriate supervisor will sign the completed timesheet. Incomplete timesheets will be returned to the signatory supervisor and late timesheets will be held until the next pay period. No employee will be paid until a correctly completed timesheet is submitted. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in the timesheet (such as an employee calling in sick), the employee is responsible for notifying the signatory supervisor or for making other arrangements for the timesheet to be submitted. However, the employee must still complete and submit the timesheet upon return.

## **Overtime**

Advanced approval in writing by the authorized supervisor is required for compensatory time and overtime. Overtime only applies to classified employees and is defined as hours worked more than eight (8) hours within a day or forty (40) hours within a week. Any hours worked more than an employee's regular work schedule must be pre-approved by the supervisor unless it is prompted by an emergency. No overtime will be paid without the approval of the employee's supervisor. Overtime will not be granted on a routine basis and is only reserved for extraordinary or unforeseen circumstances. If a supervisor identifies a recurring need for overtime in any given position, the supervisor should immediately consult with the Executive Director for further guidance.

## **Payroll Processing**

For hourly employees, employees must sign timesheets to verify appropriate hours worked, resolve absences and compensations, and monitor some hours worked versus budgeted. The Executive Director or designee will approve these timesheets. No overtime hours should be listed on timesheets without the supervisor's initials next to the day on which overtime was worked. The designee will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.

For substitute teachers, the designee will maintain a log of teacher absences and the respective substitutes that work for them. The designee will verify that the substitutes initial the log next to their names before they leave for the day and that teachers, upon returning to work, initially next to their names. The Executive Director or designee will notify Charter Impact of all authorizations for approved stipends.

## **Payroll Taxes and Record Keeping**

Charter Impact will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries based on the reporting submitted.

Charter Impact will also prepare the state and federal quarterly and annual payroll tax forms for income tax withholdings, Social Security and Medicare and submit the forms to the respective agencies on behalf of the school. Charter Impact will prepare the quarterly state returns for unemployment and disability, review the forms with the Executive Director, and submit the forms to the state on behalf of the school.

The designated school employee will maintain written records of all full-time employees' use of sick leave, vacation pay, and any other unpaid time.

1. The designated school employee will immediately notify the Executive Director or designee if an employee exceeds the accrued sick leave or vacation pay or has any other unpaid absences.
2. Records will be reconciled when requested by the employee. Each employee must maintain personal contemporaneous records.

## **Expense Reports**

Employees will be reimbursed for expenditures within thirty (30) business days of the presentation of appropriate documentation. Receipts or other appropriate documentation will be required for all expenses over five dollars and all reports must be approved by the Executive Director or designee. Expenses greater than three months old will not be reimbursed unless approved by the Executive Director or designee.

Executive Director expense reports must be approved by a board member and always be submitted to Charter Impact for processing and payment, petty cash may not be used.

## **Travel**

Employees will be reimbursed for mileage when pre-approved by the Executive Director or designee. Mileage will be reimbursed at the government-mandated rate for the distance traveled, less the distance from the employee's residence to the school site for each direction traveled. For incidental travel, mileage will only be reimbursed if the one-way mileage exceeds 50 miles. Certain positions may be reduced or exempt from the 50-mile requirement based on the job description and travel requirements for the position.

The Executive Director or designee must pre-approve all out-of-town travel. Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by a designee and the event is more than 50 miles from either the employee's residence or the school site. Hotel rates should be negotiated at the lowest level possible, including the corporate, nonprofit or government rate if offered, and the lowest rate available. Employees will be reimbursed at the established per diem rate for any breakfast, lunch, or dinner that is not included as part of the related event. Travel advances will not be issued.

## **Telephone Usage**

Employees will be provided and are highly encouraged to use the school-approved communication system, for all work-related calls. Employees will not make personal long-distance or international calls on the communication system without prior approval from a supervisor. Employees will not be reimbursed for any calls made not using the approved communication system.

## **Telecommuting and Allowance**

Ipakanni Early College Charter is committed to providing a mutually beneficial work environment for staff and may offer remote work to some employees in extenuating circumstances.

## **FINANCE AND FINANCIAL REPORTING**

### **Monthly Reporting**

Charter Impact will submit a monthly financial report including:

- a. Statement of Financial Position

- b. Budget vs. Actual Report
- c. Statement of Cash Flow
- d. Monthly Forecast
- e. Accounts Payable Aging
- f. Monthly Check Register

The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.

### **Third-Party Loans**

The Executive Director and the Board will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the charter-granting agency by the terms of the charter petition and/or other lenders in accordance with the loan documents.

Once approved, a promissory note will be prepared and signed by the Executive Director before funds are borrowed.

### **Fund Balance Reserve**

A fund balance reserve will be maintained in compliance with 5 CCR § 15450. Charter Impact will provide the Executive Director with a Statement of Financial Position monthly. It is the responsibility of the Executive Director and the Governing Board to understand the school's financial situation. It is the responsibility of the Executive Director to prioritize payments as needed. The Executive Director is responsible for all operations and activities related to financial management.

***Ipakanni***

**Financial Package**  
**12/31/2024**

*Presented by:*



8.01





# FY24-25 Ipakanni

Monthly Forecast FY24-25

Revised 01/23/2025

Actuals Through:

ADA = 62.41

5503 Equipment Leases  
5510 Repairs and Maintenance

## Professional/Consulting Services

5501 IT  
5502 Audit & Taxes  
5503 Legal  
5504 Professional Development  
5505 General Consulting  
5506 Special Activities/Field Trips  
5507 Bank Charges  
5509 Other taxes and fees  
5510 Payroll Service Fee  
5511 Management Fee  
5512 District Oversight Fee  
5514 STED Encroachment  
5515 Public Relations/Recruitment

## Depreciation

6900 Depreciation Expense

## Interest

## Total Expenses

## Monthly Surplus (Deficit)

## Cash Flow Adjustments

Monthly Surplus (Deficit)  
Cash flows from operating activities  
Depreciation/Amortization  
Public Funding Receivables  
Grants and Contributions Rec.  
Due To/From Related Parties  
Prepaid Expenses  
Other Assets

Accounts Payable  
Accrued Expenses  
Other Liabilities  
Deferred Revenue  
Purchases of Prop. And Equip.  
Notes Receivable

Proceeds from Factoring  
Payments on Factoring  
Proceeds/(Payments) on Debt

## Total Change in Cash

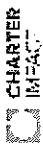
Cash, Beginning of Month

Cash, End of Month

12/31/2024

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Actuals
5503	346	735	536	536	146	146	702	702	702	702	702	702	702
5510	190	417	185	185	135	135	520	520	520	520	520	520	520
5501	4,951	4,286	5,652	5,221	4,831	4,781	5,722	5,722	5,722	5,722	5,722	5,722	5,722
5502	-	-	-	-	-	-	117	117	117	117	117	117	117
5503	2,160	-	-	-	-	-	346	346	346	346	346	346	346
5504	-	144	-	-	263	-	346	346	346	346	346	346	346
5505	-	107	1,000	-	-	-	233	233	233	233	233	233	233
5506	1,500	-	-	374	-	(374)	417	417	417	417	417	417	417
5507	-	-	-	75	-	-	38	-	-	-	-	-	-
5509	74	240	80	80	-	-	183	183	183	183	183	183	183
5510	354	444	444	480	534	673	340	340	340	340	340	340	340
5511	6,250	6,350	6,325	6,175	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
5512	319	-	-	1,214	549	549	857	580	1,186	794	794	1,091	792
5514	-	-	-	-	-	1,200	-	-	-	-	-	-	1,812
5515	-	-	-	-	-	8,299	9,353	9,021	15,585	9,256	9,256	15,452	2,605
6900	10,838	7,500	7,849	8,398	7,596	8,299	2,340	2,340	2,340	2,340	2,340	2,340	2,340
Interest	-	-	-	-	-	-	2,340	2,340	2,340	2,340	2,340	2,340	2,340
Total Expenses	39,637	133,081	82,804	102,300	75,597	78,409	108,201	148,510	104,430	138,744	98,101	69,110	2,605
Monthly Surplus (Deficit)	(35,637)	(101,065)	(55,829)	(8,759)	(35,285)	(6,035)	7,445	(92,099)	37,184	(29,318)	(9,743)	94,286	196,449
Cash Flow Adjustments	(35,637)	(101,065)	(55,829)	(8,759)	(35,285)	(6,035)	7,445	(92,099)	37,184	(29,318)	(9,743)	94,286	196,449
Monthly Surplus (Deficit)	(35,637)	(101,065)	(55,829)	(8,759)	(35,285)	(6,035)	7,445	(92,099)	37,184	(29,318)	(9,743)	94,286	196,449
Cash flows from operating activities	(35,637)	(101,065)	(55,829)	(8,759)	(35,285)	(6,035)	7,445	(92,099)	37,184	(29,318)	(9,743)	94,286	196,449
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	325,823	-	(26,975)	30,596	25,313	-	2,340	2,340	2,340	2,340	2,340	2,340	(199,054)
Prepaid Expenses	(138,307)	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	(2,958)	(1,887)	(3,557)	(15,988)	(7,528)	4,180	-	-	-	-	-	-	-
Accounts Payable	30,490	(30,550)	-	-	-	-	-	-	-	-	-	-	2,605
Accrued Expenses	(122,813)	(554)	10,473	543	(205)	(2,408)	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	4,574	3,003	-	26,545	5,406	1,207	-	-	-	-	-	-	-
Purchases of Prop. And Equip.	-	-	-	-	-	100	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds/(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	62,171	(111,053)	(75,888)	50,454	58,151	9,214	9,785	(89,759)	39,524	(26,978)	(7,403)	96,626	96,626
Cash, Beginning of Month	365,863	427,034	295,982	270,094	270,548	378,699	337,913	347,698	257,939	297,463	270,485	263,081	263,081
Cash, End of Month	427,034	295,982	220,094	270,548	378,699	337,913	347,698	257,939	297,463	270,485	263,081	359,707	359,707

Annual Forecast	Original Budget Total	Favorable / Unfavorable
6,720	2,000	(4,720)
4,486	700	(4,186)
64,056	55,200	(8,856)
760	11,500	10,800
11,800	11,800	-
5,000	5,000	-
3,600	3,600	-
2,500	2,500	-
4,000	4,000	-
150	-	(150)
1,572	-	(1,572)
4,568	-	(4,568)
75,000	75,000	-
26,177	26,177	-
1,812	180,000	178,188
1,200	319,577	198,569
14,039	-	(14,039)
14,039	-	(14,039)
-	-	-
-	-	-
1,181,463	1,058,316	(123,154)
61,732	(9,707)	71,439



	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 48,158	\$ 61,486	\$ (13,328)	\$ 197,982	\$ 252,776	\$ (54,794)	\$ 751,978
Education Protection Account	-	3,120	(3,120)	29,638	6,241	23,397	12,482
In Lieu of Property Taxes	6,721	7,857	(1,136)	35,287	41,248	(5,961)	108,097
Total State Aid - Revenue Limit	54,879	72,463	(17,584)	262,907	300,265	(37,358)	872,556
Federal Revenue							
Special Education - Entitlement	-	822	(822)	-	3,378	(3,378)	10,048
Title I, Part A - Basic Low Income	6,287	20,738	(14,451)	6,287	27,650	(21,363)	27,650
Title II, Part A - Teacher Quality	-	1,668	(1,668)	-	2,224	(2,224)	2,224
Title III - Limited English	-	-	-	-	-	-	10,000
Title V, Part B - PCSGP	-	-	-	-	4,000	(4,000)	4,000
Charter School Facility Incentive Grant	-	688	(688)	-	4,125	(4,125)	8,250
Other Federal Revenue	-	-	-	4,000	-	4,000	-
Total Federal Revenue	6,287	23,915	(17,628)	10,287	41,377	(31,090)	62,172
Other State Revenue							
State Special Education	-	4,414	(4,414)	-	18,147	(18,147)	53,984
School Facilities (SB740)	17,056	-	17,056	17,056	-	17,056	39,375
Mandated Cost	1,726	1,860	(134)	1,726	1,860	(134)	1,860
State Lottery	-	-	-	-	-	-	15,540
Prior Year Revenue	-	-	-	55,804	-	55,804	-
Other State Revenue	4,496	281	4,215	21,516	1,155	20,361	3,120
Total Other State Revenue	23,277	6,555	16,723	96,101	21,161	74,940	113,879
Total Revenues	\$ 84,443	\$ 102,932	\$ (18,489)	\$ 369,295	\$ 362,802	\$ 6,493	\$ 1,048,607
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	\$ 19,240	\$ 16,640	\$ (2,600)	\$ 92,801	\$ 83,200	\$ (9,601)	\$ 166,400
Teachers' Extra Duty/Stipends	-	500	500	3,000	2,500	(500)	5,000
Administrators' Salaries	15,296	11,339	(3,957)	90,276	56,696	(33,580)	113,392
Total Certificated Salaries	34,536	28,479	(6,057)	186,077	142,396	(43,681)	284,792
Classified Salaries							
Instructional Salaries	8,919	6,509	(2,409)	42,897	32,547	(10,350)	65,095
Supervisors' and Administrators' Salaries	-	6,656	6,656	-	33,280	33,280	66,560
Total Classified Salaries	8,919	13,165	4,247	42,897	65,827	22,930	131,655
Benefits							
State Teachers' Retirement System, certificat	5,480	6,711	1,231	29,127	33,554	4,427	67,108
Public Employees' Retirement System, classif	1,500	1,761	260	9,002	8,804	(198)	17,608
OASDI/Medicare/Alternative, certificated pos	915	404	(512)	4,742	2,018	(2,724)	4,036
Medicare/Alternative, certificated positions	630	604	(26)	3,320	3,019	(301)	6,039
Health and Welfare Benefits, certificated pos	3,901	3,333	(568)	19,507	20,000	493	40,000
State Unemployment Insurance, certificated	214	214	(1)	1,376	1,281	(95)	4,270
Workers' Compensation Insurance, certificate	583	583	0	2,915	2,915	0	5,830
Total Benefits	13,224	13,609	385	69,988	71,591	1,603	144,891
Books & Supplies							
Textbooks and Core Materials	-	-	-	-	20,000	20,000	20,000
Books and Reference Materials	-	-	-	-	5,000	5,000	5,000
School Supplies	551	1,667	1,116	8,200	10,000	1,800	20,000
Software	3,636	-	(3,636)	10,471	-	(10,471)	-
Office Expense	498	-	(498)	2,510	-	(2,510)	-
Food Services	374	182	(192)	374	909	536	2,000
Total Books & Supplies	5,059	1,848	(3,211)	21,555	35,909	14,355	47,000
Subagreement Services							

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Nursing	1,648	1,417	(231)	6,591	8,500	1,909	17,000
Special Education	-	-	-	81,285	-	(81,285)	-
Security	-	164	164	288	818	530	1,800
Other Educational Consultants	-	800	800	-	3,200	3,200	8,000
Total Subagreement Services	1,648	2,380	733	88,164	12,518	(75,646)	26,800
Operations & Housekeeping							
Dues & Memberships	100	483	383	3,183	2,900	(283)	5,800
Insurance	627	1,250	623	5,498	7,500	2,002	15,000
Utilities	1,216	2,083	867	9,038	12,500	3,462	25,000
Janitorial Services	-	133	133	1,055	800	(255)	1,600
Communications	-	83	83	3,758	500	(3,258)	1,000
Postage and Shipping	-	-	-	353	-	(353)	-
Total Operations & Housekeeping	1,944	4,033	2,090	22,886	24,200	1,314	48,400
Facilities, Repairs & Other Leases							
Rent	4,500	4,375	(125)	25,500	26,250	750	52,500
Additional Rent	-	-	-	-	-	-	-
Equipment Leases	146	167	21	2,508	1,000	(1,508)	2,000
Repairs and Maintenance	135	58	(77)	1,714	350	(1,364)	700
Total Facilities, Repairs & Other Leases	4,781	4,600	(181)	29,722	27,600	(2,122)	55,200
Professional/Consulting Services							
IT	-	958	958	-	5,750	5,750	11,500
Audit & Taxes	-	3,933	3,933	-	11,800	11,800	11,800
Legal	-	417	417	2,923	2,500	(422)	5,000
Professional Development	-	360	360	144	1,440	1,296	3,600
General Consulting	-	250	250	1,102	1,000	(102)	2,500
Special Activities/Field Trips	(374)	1,333	1,707	1,500	1,333	(167)	4,000
Bank Charges	-	-	-	75	-	(75)	-
Other Taxes and Fees	1,200	-	(1,200)	1,674	-	(1,674)	-
Payroll Service Fee	673	-	(673)	2,930	-	(2,930)	-
Management Fee	6,250	6,250	-	37,500	37,500	-	75,000
District Oversight Fee	549	2,174	1,625	2,631	9,008	6,377	26,177
SPED Encroachment	-	15,000	15,000	-	90,000	90,000	180,000
Total Professional/Consulting Services	8,299	30,676	22,377	50,479	160,331	109,852	319,577
Total Expenses	\$ 78,409	\$ 98,791	\$ 20,383	\$ 511,768	\$ 540,373	\$ 28,606	\$ 1,058,314
Change in Net Assets	6,035	4,141	1,894	(142,472)	(177,571)	35,099	(9,707)
Net Assets, Beginning of Period	194,296			342,803			
Net Assets, End of Period	\$ 200,330			\$ 200,330			

# Ipakanni

## Statement of Financial Position

December 31, 2024

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 337,913	\$ 365,863	\$ (27,950)	-8%
Accounts Receivable	284,858	146,551	138,307.34	94%
Public Funding Receivables	(243,739)	111,017	(354,756.33)	-320%
Prepaid Expenses	27,737	-	27,737.03	0%
<b>Total Current Assets</b>	<b>406,769</b>	<b>623,431</b>	<b>(216,662)</b>	<b>-35%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	30,409	30,409	-	0%
Deposits	1,679	1,679	-	0%
<b>Total Long Term Assets</b>	<b>32,089</b>	<b>32,089</b>	<b>-</b>	<b>0%</b>
<b>Total Assets</b>	<b>\$ 438,857</b>	<b>\$ 655,520</b>	<b>\$ (216,662)</b>	<b>-33%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ -	\$ 60	\$ (60)	-100%
Accrued Liabilities	157,209	272,174	(114,965)	-42%
Deferred Revenue	81,318	40,483	40,835	101%
<b>Total Current Liabilities</b>	<b>238,527</b>	<b>312,717</b>	<b>(74,190)</b>	<b>-24%</b>
<b>Total Liabilities</b>	<b>\$ 238,527</b>	<b>\$ 312,717</b>	<b>\$ (74,190)</b>	<b>-24%</b>
<b>Total Net Assets</b>	<b>200,330</b>	<b>342,803</b>	<b>(142,473)</b>	<b>-42%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 438,857</b>	<b>\$ 655,520</b>	<b>\$ (216,663)</b>	<b>-33%</b>

# Ipakanni

## Statement of Cash Flows

For the period ended December 31, 2024

	Month Ended 12/31/24	YTD Ended 12/31/24
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 6,035	\$ (142,472)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	-	354,756
Grants, Contributions & Pledges Receivable	-	(138,307)
Prepaid Expenses	4,180	(27,737)
Accounts Payable	-	(60)
Accrued Expenses	(2,408)	(114,965)
Deferred Revenue	1,307	40,835
<b>Total Cash Flows from Operating Activities</b>	<b>9,114</b>	<b>(27,950)</b>
<b>Cash Flows from Investing Activities</b>		
Purchases of Property & Equipment	100	-
<b>Total Cash Flows from Investing Activities</b>	<b>100</b>	<b>-</b>
<b>Cash Flows from Financing Activities</b>		
Change in Cash & Cash Equivalents	9,214	(27,950)
Cash & Cash Equivalents, Beginning of Period	328,699	365,863
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 337,913</b>	<b>\$ 337,913</b>

Minimum Wage Law

CURRENT LAW

CA State Minimum Wage	2024	2025	2026	2027	2028
	\$16.00	\$16.50	\$16.80	\$17.20	\$17.50

Exemption Salaries

Weekly	\$1,280	\$1,320	\$1,344	\$1,376	\$1,408
Monthly	\$5,547	\$5,720	\$5,824	\$5,963	\$6,101
10-month	\$55,466	\$57,200	\$58,240	\$59,626	\$61,013
Annual	\$66,559	\$68,639	\$69,897	\$71,551	\$73,215

# Mission and Vision

508

Financial Goal

- 1
- 2
- 3

Governance Goal

- 1
- 2
- 3

Student  
Performance Goal

- 1
- 2
- 3