

Agenda
Ipakanni Early College Charter School Regular Board Meeting
Ipakanni Early College Charter
1459 Downer Street, Oroville, CA 95965
Board Meeting Monday, August 26, 2024 @ 5:30 pm

I. OPENING BUSINESS

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

II. PUBLIC COMMENT PERIOD RE CLOSED SESSION ITEMS

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

III. CLOSED SESSION

IV. RECONVENE IN OPEN SESSION

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

V. PUBLIC COMMENT

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

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

Recognition of Individuals who wish to speak on agenda items

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

VI. Consent Agenda
(Recommended Approval)

A. Board Minutes July 29th, 2024

VII. Action Items

7.01 FY22-23 UAR

7.02 FY23-24 UAR

7.03 FY23-24 EPA

VIII. Discussion/Informational Items

8.01 Enrollment Update

8.02 School Name

IX. Reports

9.01 Director's Report

9.02 Board Member Reports/Concerns

X. Items for Next Agenda

XI. Adjournment

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

MEETING AGENDA & RELATED MATERIALS

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

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

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

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

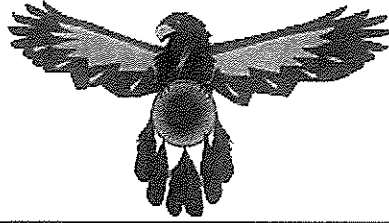
If you desire to address the Board on a matter that is on the agenda, you will be asked to stand, or to raise your hand until recognized by the chairperson. Presentations will be limited to three (3) minutes, with a maximum of twenty (20) minutes, on each subject matter. All individuals are expected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

SPECIAL PRESENTATIONS MAY BE MADE

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

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

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



Agenda
Ipakanni Early College Charter School Regular Board Meeting
Ipakanni Early College Charter
1459 Downer Street, Oroville, CA 95965
Board Meeting Monday, July 29, 2024 @ 5:00 pm

I. OPENING BUSINESS

- A. Call meeting to order- Time 1705
- B. Record Attendance and Guest
 - a. Glenda Nelson-President Present Absent X
 - b. Nicolette Anderson-Vice President Present X Absent
 - c. Sonja Mix-Baltazar - Treasurer Present X Absent
 - d. Dawn Blackhorse- Secretary Present Absent X
 - e. Irene Santosfelver, Board Member Present X Absent
 - f. Open
 - g. Walter Gramps, Director Present X Absent
 - h. Billy Bowers, School Site Supervisor Present X Absent
- C. Adopt Agenda
- D. Closed Session Topics of Discussion (Please refer to the list of items identified in Agenda Section III, below.)
- E. Public Comment on Closed Session
- F. Adjourn to Closed Section

II. PUBLIC COMMENT PERIOD RE CLOSED SESSION ITEMS

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

III. CLOSED SESSION

IV. RECONVENE IN OPEN SESSION

Adjourn Closed Session and Reconvene to Open Session

Report Action Taken in Closed Session

V. PUBLIC COMMENT

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

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

Recognition of Individuals who wish to speak on agenda items

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

VI. Consent Agenda

(Recommended Approval)

Motion – IS, Second SM

In Favor – 3 Opposed – 0 Abstain - 0

A. Board Minutes June 28th, 2024

Motion – NA, Second IS

In Favor – 3 Opposed – 0 Abstain - 0

VII. Action Items

7.01 Approve Personnel Recommendations

- a. ELO-P Coordinator-Shawna Beitler-Rios
- b. ELO-P Teacher- Jennifer Agan
- c. ELO-P Teacher- KrisAnthony Avian
- d. ELO-P Universal Instructional Assistant-Destinie Gibson
- e. ELO-P Universal Instructional Assistant–Desirae Conn

Motion IS, Second SM

In Favor – 3 Opposed – 0 Abstain - 0

VIII. Discussion/Informational Items

IX. Reports

9.01 Director's Report

X. Items for Next Agenda

XI. Adjournment

Motion IS, Second SM
In Favor – 3 Opposed – 0 Abstain – 0

Time 1709

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

MEETING AGENDA & RELATED MATERIALS

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

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

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

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

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

SPECIAL PRESENTATIONS MAY BE MADE

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

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

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



Ipakanni Early College Charter

FY23 Financial Update



Highlights

- P2 ADA was 55.72
- Revenue was \$1,005,200
- Expenses were \$1,227,057
- YE deficit was -\$221,857
- Cumulative Fund Balance was \$569,205

Revenue

- Revenue included the following one-time/special funding –
 - ESSER: \$81K
 - ELOP: \$79K
 - EEBG: \$4.6K

State Aid-Rev Limit
Federal Revenue
Other State Revenue
Other Local Revenue

Total Revenue

<i>Annual/Full Year</i>	
Forecast	
\$	747,940
	121,854
	133,504
	1,903
\$	1,005,200

Expenses

- Expenses came in higher than revenue as the school worked to clean up issues found for the FY22-23 school year.

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Subagreement Services
Operations
Facilities
Professional Services
Depreciation
Interest

Total Expenses

Annual/Full Year Forecast	
\$	273,903
	266,248
	212,612
	113,177
	1,512
	75,060
	77,622
	203,722
	3,201
	-
\$	1,227,057

Fund Balance

While the year ended in a deficit, the school still maintained a healthy cumulative fund balance.

Annual/Full Year
Forecast
\$ (221,857)
<u>791,062</u>
<u>\$ 569,205</u>
46.4%

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Appendices

- FY22-23 Trial Balance

Company name: Ipakanni Early College Charter

Report name: Trial balance report

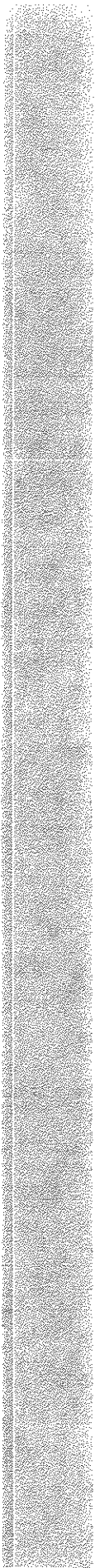
As Of Date: 6/30/2023

Account Number	Account Name	Opening balance on 07/01/2022	Debit	Credit	Closing balance on 06/30/2023
1100	Certificated Teachers' Salaries	\$ -	\$ 273,903.35		\$ 273,903.35
2200	Classified Support Salaries	-	43,225.06		43,225.06
2300	Classified Supervisors' and Administrators' Salaries	-	217,023.11		217,023.11
2900	Other Classified Salaries	-	6,000.00		6,000.00
3101	State Teachers' Retirement System, certificated positions	-	82,043.62		82,043.62
3202	Public Employees' Retirement System, classified positions	-	67,190.07		67,190.07
3301	OASDI/Medicare/Alternative, certificated positions	-	18,598.82		18,598.82
3401	Health and Welfare Benefits, certificated positions	-	43,508.05		43,508.05
3501	State Unemployment Insurance, certificated positions	-	1,271.67		1,271.67
4100	Textbooks and Core Curricula Materials	-	52,445.00		52,445.00
4302	School Supplies	-	31,819.80		31,819.80
4305	Software	-	333.68		333.68
4310	Office Expense	-	17,015.15		17,015.15
4400	Noncapitalized Equipment	-	11,562.95		11,562.95
5105	Security	-	512.00		512.00
5106	Other Educational Consultants	-	1,000.00		1,000.00
5201	Auto and Travel Expense	-	644.08		644.08
5300	Dues & Memberships	-	10,989.94		10,989.94
5400	Insurance	-	24,947.79		24,947.79
5501	Utilities	-	14,472.83		14,472.83
5502	Janitorial/Trash Removal	-	24,649.49		24,649.49
5601	Rent	-	46,838.12		46,838.12
5610	Repairs and Maintenance	-	30,783.43		30,783.43
5801	IT	-	6,165.00		6,165.00
5802	Audit and Tax	-	16,582.50		16,582.50
5803	Legal	-	4,031.06		4,031.06
5805	General Consulting	-	80,385.85		80,385.85
5806	Special Activities	-	2,529.92		2,529.92
5809	Other Taxes and Fees	-	690.00		690.00
5812	District Oversight Fee	-	17,099.68		17,099.68
5814	SELPA Fees	-	65,737.00		65,737.00
5815	Public Relations	-	4,320.00		4,320.00
5900	Communications	-	5,917.03		5,917.03
5901	Postage and Shipping	-	264.00		264.00
6900	Depreciation Expense	-	3,200.55		3,200.55
8011	LCFF Revenue	-		564,422.00	(564,422.00)
8012	Economic Protection Account Funding	-		54,292.00	(54,292.00)
8019	State Aid - Prior Year	-		39,310.00	(39,310.00)
8096	In Lieu of Property Taxes	-		89,916.00	(89,916.00)
8296	Other Federal Revenue	-		121,853.50	(121,853.50)
8550	State - Mandated Cost Reimbursement	-		2,158.00	(2,158.00)
8560	State - State Lottery	-		25,698.35	(25,698.35)
8598	Prior Year Revenues	-		21,223.26	(21,223.26)
8599	State - Other State Revenue	-		84,424.50	(84,424.50)
8699	School Fundraising	-		1,902.80	(1,902.80)
9001	Cash-Operating	342,424.00	410,274.34		752,698.34
9120	Accounts Receivable	487,818.00		190,322.06	297,495.94
9200	Deposits	1,995.00			1,995.00
9320	Leasehold Improvements	6,725.00			6,725.00
9325	Furniture, Fixtures & Equipment	37,724.00			37,724.00
9420	Accumulated Depreciation - Leasehold Improvements	(1,345.00)		336.25	(1,681.25)
9425	Accumulated Depreciation - Furniture & Fixtures	(9,494.00)		2,864.30	(12,358.30)
9501	Accounts Payable Suspense	(56,779.00)	56,779.00		-
9502	Suspense Clearing	-		2,799.17	(2,799.17)
9505	Accrued Liabilities	(18,006.00)		167,825.74	(185,831.74)
9510	Accrued Payroll	-		18,679.40	(18,679.40)
9513	STRS Payable	-		64,360.91	(64,360.91)
9514	PERS Payable	-		45,496.70	(45,496.70)
9540	Deferred Revenue	-		196,869.00	(196,869.00)
9700	Fund Balance, Unrestricted	(791,062.00)			(791,062.00)
Totals:		\$ -	\$ 6,503,181.71	\$ 6,503,181.71	\$ -



Ipakanni Early College Charter

FY24 Financial Update



Highlights

- P2 ADA is 53.11
- Revenue is \$1,169,245
- Expenses is \$1,314,307
- YE deficit is -\$145,062
- Cumulative Fund Balance is \$424,143

Revenue

- Revenue included the following one-time/special funding –
 - Learning Recovery: \$126K
 - Arts Music and Instruction Block Grant: \$51K
 - UPK: \$31K

State Aid-Rev Limit
Federal Revenue
Other State Revenue
Other Local Revenue

Total Revenue

Annual/Full Year Forecast	
\$	726,939
	52,651
	389,575
	80
\$	1,169,245

Expenses

Expenses came in higher than revenue as the school worked to clean up issues found for the FY23-24 school year.

	Annual/Full Year Forecast
Certificated Salaries	\$ 186,344
Classified Salaries	306,568
Benefits	160,493
Books and Supplies	102,666
Subagreement Services	19,705
Operations	61,345
Facilities	62,880
Professional Services	414,307
Depreciation	-
Interest	-
Total Expenses	\$ 1,314,307

Fund Balance

- While the year ended in a deficit, the school still maintained a healthy cumulative fund balance.

<i>Annual/Full Year</i>	
<i>Forecast</i>	
\$	(145,062)
	<u>569,205</u>
\$	<u><u>424,144</u></u>
	32.3%

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Appendices

■ FY23-24 Unaudited Actuals Report

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	726,939.00	872,556.41	20.0%
2) Federal Revenue		8100-8299	52,651.00	62,171.86	18.1%
3) Other State Revenue		8300-8599	389,575.13	113,878.78	-70.8%
4) Other Local Revenue		8600-8799	80.00	0.00	-100.0%
5) TOTAL, REVENUES			1,169,245.13	1,048,607.05	-10.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	186,343.84	351,352.01	88.6%
2) Classified Salaries		2000-2999	306,567.73	65,094.60	-78.8%
3) Employee Benefits		3000-3999	160,493.02	144,890.91	-9.7%
4) Books and Supplies		4000-4999	102,665.90	47,000.00	-54.2%
5) Services and Other Operating Expenses		5000-5999	558,237.00	449,976.69	-19.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,314,307.49	1,058,314.21	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(145,062.36)	(9,707.16)	-93.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(145,062.36)	(9,707.16)	-93.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	522,409.00	423,499.45	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			522,409.00	423,499.45	-18.9%
d) Other Restatements		9795	46,152.81	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			568,561.81	423,499.45	-25.5%
2) Ending Net Position, June 30 (E + F1e)			423,499.45	413,792.29	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	30,409.45	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	393,090.00	413,792.29	5.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	365,863.10		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	146,550.60		
4) Due from Grantor Government		9290	119,435.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,679.16		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	6,725.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(1,681.25)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	37,724.00		
g) Accumulated Depreciation - Equipment		9445	(12,358.30)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			663,937.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	232,106.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	8,332.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			240,438.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			423,499.45		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	549,203.00	751,977.67	36.9%
Education Protection Account State Aid - Current Year		8012	96,599.00	12,481.82	-87.1%
State Aid - Prior Years		8019	(5,677.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8086	86,814.00	108,096.92	24.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			726,939.00	872,556.41	20.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,047.86	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,000.00	27,650.00	591.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	2,224.00	New
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	10,000.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	4,000.00	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,651.00	8,250.00	-83.0%
TOTAL, FEDERAL REVENUE			52,651.00	62,171.86	18.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	53,983.86	New
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	1,859.61	New
Lottery - Unrestricted and Instructional Materials		8560	16,635.41	15,539.86	-6.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	33,750.00	39,375.00	16.7%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	339,189.72	3,120.45	-99.1%
TOTAL, OTHER STATE REVENUE			389,575.13	113,878.78	-70.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	80.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80.00	0.00	-100.0%
TOTAL, REVENUES			1,169,245.13	1,048,607.05	-10.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	186,343.84	171,400.01	-8.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	179,952.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			186,343.84	351,352.01	88.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	65,094.60	New
Classified Support Salaries		2200	97,706.45	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	135,653.32	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	73,207.96	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			306,567.73	65,094.60	-78.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	70,326.15	67,108.23	-4.6%
PERS		3201-3202	37,410.80	17,608.09	-52.9%
OASDI/Medicare/Alternative		3301-3302	12,123.38	10,074.34	-16.9%
Health and Welfare Benefits		3401-3402	39,277.35	40,000.00	1.8%
Unemployment Insurance		3501-3502	1,355.34	4,270.00	215.1%
Workers' Compensation		3601-3602	0.00	5,830.25	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			160,493.02	144,890.91	-9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,131.00	20,000.00	32.2%
Books and Other Reference Materials		4200	0.00	5,000.00	New
Materials and Supplies		4300	53,639.44	20,000.00	-62.7%
Noncapitalized Equipment		4400	31,751.34	0.00	-100.0%
Food		4700	2,144.12	2,000.00	-6.7%
TOTAL, BOOKS AND SUPPLIES			102,665.90	47,000.00	-54.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	19,705.49	26,800.00	36.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	13,957.13	5,800.00	-58.4%
Insurance		5400-5450	16,039.05	15,000.00	-6.5%
Operations and Housekeeping Services		5500	31,348.98	26,600.00	-15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,879.65	55,200.00	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	367,666.06	319,576.69	-13.1%
Communications		5900	46,620.64	1,000.00	-97.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			558,237.00	449,976.69	-19.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,314,307.49	1,058,314.21	-19.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	726,939.00	872,556.41	20.0%
2) Federal Revenue		8100-8299	52,851.00	62,171.86	18.1%
3) Other State Revenue		8300-8599	389,575.13	113,878.78	-70.8%
4) Other Local Revenue		8600-8799	80.00	0.00	-100.0%
5) TOTAL, REVENUES			1,169,245.13	1,048,607.05	-10.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		379,082.68	369,980.41	-2.4%
2) Instruction - Related Services	2000-2999		562,196.38	549,933.80	-2.2%
3) Pupil Services	3000-3999		128,177.12	2,000.00	-98.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		87,962.99	11,800.00	-86.6%
8) Plant Services	8000-8999		156,888.32	124,600.00	-20.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,314,307.49	1,058,314.21	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(145,062.36)	(9,707.16)	-93.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(145,062.36)	(9,707.16)	-93.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	522,409.00	423,499.45	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			522,409.00	423,499.45	-18.9%
d) Other Restatements		9795	46,152.81	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			568,561.81	423,499.45	-25.5%
2) Ending Net Position, June 30 (E + F1e)			423,499.45	413,792.29	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	30,409.45	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	393,090.00	413,792.29	5.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Ipakanni Early College Charter
Expenditures: July 1, 2023 through June 30, 2024
Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Local Control Funding Formula Sources	8010-8099	96,599.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		96,599.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	71,074.51
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	25,524.49
Books and Supplies	4000-4999	0.00
Services, Other Operating Expenses	5000-5999	0.00
Capital Outlay	6000-6599	0.00
Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299	
	7400-7499	0.00
Direct Support/Indirect Costs	7300-7399	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		96,599.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00