



“Providing a strong educational foundation to all students who are in need of direction and support in learning English and finding their way in a new culture.”

GOVERNING BOARD AGENDA- Regular Board Meeting

Meeting of Friday, June 27, 2025 at 5:30PM

5465 El Cajon Blvd., San Diego, CA 92115 (Library)

Join Zoom Meeting:

<https://iftincharter-net.zoom.us/j/86058382202?jst=2>

Mission: Iftin Charter School provides students in grades TK-8 an academically rigorous, common core aligned curriculum, supplemented with a technology intensive program in a student centered, safe and caring learning environment. ICS addresses the needs of a diverse group of students, their families and communities by building on the strengths of the students’ cultural heritage and life experiences. ICS students are educated and enlightened to become successful, lifelong learners and valuable members of the global community.

Approval of Agenda: Dr. Joseph Johnson

WELCOME GUESTS / CALL TO ORDER 5:30PM

Roll Call

Dr. Joseph Johnson	President
Rahmo Abdi	Secretary
Mulki Hersi	Treasurer
Faisal Ali	Member
Ibrahim Hassan	Member
Shuayb Mumin	Member
Rashid Mursal	Member

PUBLIC COMMENT

PUBLIC COMMENT— Anyone wishing to address the Board on agenda, non-agenda, and/or Closed Session items may do so. Individual speakers will be limited to three (3) minutes. Total public input on any one subject may be limited to fifteen (15) minutes, and may be extended at the discretion of the Board Chairperson. Comments on an agenda item may be taken when the agenda item is discussed by the Board. Comments on non-agenda items will be heard before the Consent Motion.

Consent Items

- A) Approval of meeting minutes of 3/21/25 and 4/25/25

Discussion Items

- A) CEO Report
- B) Approval of 24-25 Estimated Actuals and 25-26 Preliminary Budget
- C) Approval of 25-26 CONAPP
- D) Approval of 24-25 and 25-26 EPA Expenditures
- E) Iftin Network Infrastructure
- F) Local Control Accountability Plan (LCAP)
- G) 2025 Local Performance Indicator Self-Reflection

Action Items

- A) Approval of 24-25 Estimated Actuals and 25-26 Preliminary Budget
- B) Approval of 25-26 CONAPP
- C) Approval of 24-25 and 25-26 EPA Expenditures
- D) Approve Iftin Network Infrastructure hardware quote
- E) Vendor Meal Contract Extension (Fatuma Cuisine Inc.)
- F) Approve Local Control Accountability Plan
- G) Final approval and ratification of Tentative agreement with SDEA for a successor certificated collective bargaining agreement.
- H) Approve 2025-26 Local Performance Indicators Self-Reflection
- I) Approval of the 2023-24 Independent Financial Audit Report

Closed Session

CONFERENCE WITH LABOR NEGOTIATORS

Agency designated representatives: Maslah Yussuf, Abdi Mohamud, Amina Dauood and Roger Scott

Employee organization: San Diego Education Association

Report to Open Session

Reportable Action:

Advanced Planning

The next regularly scheduled Governing Board Meeting is to be held on Friday, July 25, 2025 at 5:30PM

ADJOURN

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of Iftin Charter School at (619)265-2411. Notification of 48 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accessibility to that meeting (28 CFR 35.102.35.104) If you would like to request any attachments or other public documents, contact Abdi Mohamud at: Moahamud@iftincharter.net



GOVERNING BOARD MINUTES – Regular Board Meeting

Meeting of Friday, March 21, 2025 at 5:30PM

5465 El Cajon Blvd., San Diego, CA 92115 (Library)

Join Zoom Meeting

<https://iftincharter-net.zoom.us/j/81991328669>

“Providing a strong educational foundation to all students who are in need of direction and support in learning English and finding their way in a new culture.”

Mission: Iftin Charter School provides students in grades TK-8 an academically rigorous, common core aligned curriculum, supplemented with a technology intensive program in a student centered, safe and caring learning environment. ICS addresses the needs of a diverse group of students, their families and communities by building on the strengths of the students’ cultural heritage and life experiences. ICS students are educated and enlightened to become successful, lifelong learners and valuable members of the global community.

Approval of Agenda: Dr. Joseph Johnson

WELCOME GUESTS / CALL TO ORDER 5:30 AM

Roll Call

Dr. Joseph Johnson_____	President present
Rahmo Abdi_____	Secretary present
Mulki Hersi_____	Treasurer present
Faisal Ali_____	Member present
Ibrahim Hassan_____	Member present
Shuayb Mumin_____	Member present
Rashid Mursal_____	Member present

Call to Order and Establishment of Quorum

- Dr. Joseph Johnsons called the meeting to order at 5:30 p.m.

PUBLIC COMMENT

PUBLIC COMMENT— Anyone wishing to address the Board on agenda, non–agenda, and/or Closed Session items may do so. Individual speakers will be limited to three (3) minutes. Total public input on any one subject may be limited to fifteen (15) minutes, and may be extended at the discretion of the Board Chairperson. Comments on an agenda item may be taken when the agenda item is discussed by the Board. Comments on non–agenda items will be heard before the Consent Motion.

CONSENT ITEMS

A) Approval of meeting minutes of 1/31/25

Motion Mumin Second Abdi Ayes, Ali, Mursal, Mumin, Hersi, Johnson, Abdi Hassan Nays N/A Abstain
N/A Absent N/A



GOVERNING BOARD MINUTES – Regular Board Meeting

Discussion Items

A) CEO Report, Maslah Yussuf

CEO Maslah Yussuf shared highlights from the March report:

- Conference Attendance: He and staff participated in the CCSA Annual Conference and NCUST's Symposium of America's Best Schools, gaining key insights into charter school innovations and equity strategies.
- Enrollment Update: Current enrollment stands at 557 students, with continued waitlist growth, a reflection of community trust in Iftin's academic program.
- Family Engagement: Recent award ceremonies and parent-teacher conferences saw high levels of parent involvement.
- State Testing Readiness: CAASPP preparation is underway with student support plans including test prep, professional development, and motivational activities.
- Summer School Planning: The school is preparing to implement a 30-day ELOP summer program. A full plan will be shared at the next meeting.

The Board thanked the CEO for his leadership and acknowledged the school's continued growth and academic efforts.

B) Board Financial Report

The Board reviewed the proposed three-year renewal agreement with Charter School Management Corporation (CSMC), covering July 1, 2025, through June 30, 2028, at an annual cost of \$105,000. Services include back-office operations, financial reporting, payroll, CALPADS support, compliance tracking, and board presentation support.

Key highlights of the discussion included:

- Continuation of high-quality, responsive service delivery by CSMC.
- Expanded support in grant compliance and financial oversight.
- The value of monthly financial updates, audit coordination, and timely reporting.

The Board expressed appreciation for the ongoing partnership with CSMC

C) The Approval of Employee Interaction with Pupils Policy (EC 44050) formalizes Iftin Charter School's expectations for maintaining professional, respectful, and safe relationships between staff and students. Key components include:

- Prohibition of corporal punishment except in limited cases where reasonable force is needed to ensure safety.
- Clear boundaries outlining acceptable, cautionary, and prohibited staff-student interactions.
- Required reporting of any suspected misconduct or boundary violations.
- Guidance on communication, physical contact, and off-campus interactions.
- Compliance with Assembly Bill 500 and Education Code 44050, ensuring the policy is publicly accessible and included in the school's employee handbook.

The Board unanimously approved this policy to reinforce student safety and maintain a professional learning environment.



GOVERNING BOARD MINUTES – Regular Board Meeting

Action Items

A) Approval of Employee Interaction with pupil policy (EC44050)

Motion Hersi Second Mursal Ayes, Ali, Johnson, Mumin, Mursal, Hersi, Abdi Hassan Nays N/A Abstain
N/A Absent N/A

B) Approve of CSMC Contract Renewal

Motion Abdi Second Hassan Ayes, Ali, Johnson, Mumin, Mursal, Hersi, Abdi Hassan Nays N/A Abstain
N/A Absent N/A

Closed Session

None

Report to Open Session

Reportable Action: None

Advance Planning

The next regularly scheduled Governing Board Meeting is to be held on **Friday April 25, 2025**

Adjournment. 7:31pm

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of Iftin Charter School at (619)265-2411. Notification of 48 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accessibility to that meeting (28 CFR 35.102.35.104) Additional questions can be sent to Operations Manager, Abdi Mohamud, at Mohamud@iftincharter.net



GOVERNING BOARD MINUTES – Regular Board Meeting

Meeting of Friday, April 25, 2025 at 5:30PM

5465 El Cajon Blvd., San Diego, CA 92115 (Library)

Join Zoom Meeting

<https://iftincharter-net.zoom.us/j/89853587495>

“Providing a strong educational foundation to all students who are in need of direction and support in learning English and finding their way in a new culture.”

Mission: Iftin Charter School provides students in grades TK-8 an academically rigorous, common core aligned curriculum, supplemented with a technology intensive program in a student centered, safe and caring learning environment. ICS addresses the needs of a diverse group of students, their families and communities by building on the strengths of the students’ cultural heritage and life experiences. ICS students are educated and enlightened to become successful, lifelong learners and valuable members of the global community.

Approval of Agenda: Dr. Joseph Johnson

WELCOME GUESTS / CALL TO ORDER 5:30 AM

Roll Call

Dr. Joseph Johnson_____	President present
Rahmo Abdi_____	Secretary present
Mulki Hersi_____	Treasurer present
Faisal Ali_____	Member present
Ibrahim Hassan_____	Member present
Shuayb Mumin_____	Member present
Rashid Mursal_____	Member present

Call to Order and Establishment of Quorum

- Dr. Joseph Johnsons called the meeting to order at 5:30 p.m.

PUBLIC COMMENT

PUBLIC COMMENT— Anyone wishing to address the Board on agenda, non–agenda, and/or Closed Session items may do so. Individual speakers will be limited to three (3) minutes. Total public input on any one subject may be limited to fifteen (15) minutes, and may be extended at the discretion of the Board Chairperson. Comments on an agenda item may be taken when the agenda item is discussed by the Board. Comments on non–agenda items will be heard before the Consent Motion.

*No public comments were submitted or presented.

CONSENT ITEMS

None



GOVERNING BOARD MINUTES – Regular Board Meeting

Discussion Items

A) CEO Report

CEO Maslah Yussuf presented updates, including continued strong enrollment trends, ongoing instructional focus, and highlights from parent engagement efforts. He emphasized preparations for CAASPP testing and expressed appreciation for the Board’s continued leadership.

B) Summer School 2025

The Board reviewed the 2025 Summer Institute plan titled “*Shine bright this summer!*”, which will operate from June 9 to July 22. The program will run 9 hours per day and serve incoming 1st–8th grade students. Activities will include academic instruction (ELA and Math Labs), physical education, and enrichment clubs. The program will observe holidays on **Juneteenth (June 19)** and **Independence Day (July 4)**.

C) 2025–26 Instructional Calendar

The proposed academic calendar includes 180 instructional days, with school beginning on August 11, 2025, and ending on June 5, 2026. Holidays, non-instructional days, and professional development days were reviewed. The calendar aligns with compliance and state instructional time requirements.

Action Items

A) Approve 2025–26 Instructional Calendar

Motion: Mumin | **Second:** Ali

Vote: Ayes – Johnson, Abdi, Hersi, Ali, Hassan, Mumin, Mursal | Nays – None | Abstain – None |

Motion Passed

B) Approve Summer School 2025 Plan

Motion: Abdi | **Second:** Hersi

Vote: Ayes – Johnson, Abdi, Hersi, Ali, Hassan, Mumin, Mursal | Nays – None | Abstain – None |

Motion Passed

C) Approve Board Membership Renewals (2-Year Terms: June 26, 2025 – June 25, 2027)

i. Dr. Joseph Johnson

ii. Mulki Hersi

iii. Rahmo Abdi

iv. Faisal Ali

v. Shuayb Mumin

Motion: Hassan | **Second:** Mursal

Vote: Ayes – Johnson, Abdi, Hersi, Ali, Hassan, Mumin, Mursal | Nays – None | Abstain – None |

Motion Passed

Closed Session

Pursuant to Government Code Section 54957(b)(1):

Public Employee Performance Evaluation – Position: Chief Executive Officer



GOVERNING BOARD MINUTES – Regular Board Meeting

Report to Open Session

Reportable Action: None

Advance Planning

The next regularly scheduled Governing Board Meeting is to be held **on Friday May 30, 2025 at 5:30pm**

Adjournment. 8:10pm

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of Iftin Charter School at (619)265-2411. Notification of 48 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accessibility to that meeting (28 CFR 35.102.35.104) Additional questions can be sent to Operations Manager, Abdi Mohamud, at Mohamud@iftincharter.net

2024-25 and 2025-26 Education Protection Account (EPA)

RESOLUTION OF THE GOVERNING BOARD OF

IFTIN CHARTER SCHOOL

BACKGROUND:

The voter's approved Proposition 30, which established the Education Protection Account (EPA). All temporary tax revenues collected from Proposition 30 over the next seven years for income tax and four years for sales tax, will be collected into the Education Protection Account and distributed to K-12 and Higher Education. There are several requirements for spending determination, disclosing and reporting on the use of the EPA funds. The board of directors must determine the use of the EPA funds in an open session of a public meeting through the attached resolution.

The EPA funds must be accounted for separately and not used for administrative costs. Increased cash management planning and analysis should also be emphasized with the establishment of the EPA due to the timing of revenues received. Additionally, the charter is required to annually report on their website an accounting of the EPA funds received and how those funds were spent. The budget implication is additional revenue that cannot be spent on administrative expense.

ACTION:

BE IT RESOLVED that the Education Protection Account funds to be received by IFTIN CHARTER SCHOOL FY2025-26 in the amount of

approximately \$101,000 will be used on Certificated Teacher Salaries, thus solely for instructional, non-administrative expenses.

PASSED AND ADOPTED at a meeting of the Board of Directors of The IFTIN CHARTER SCHOOL.

In FY2024-25, the school received approximately \$97,856 in Education Protection Account (EPA) Funding. These funds were spent exclusively on certificated teacher salaries.

IFTIN Charter FY24-25 Estimated Actuals & FY25-26 Budget

	CATEGORY	CURRENT YEAR REVISION #1	ESTIMATED ACTUALS	VARIANCE
REVENUE	TOTAL ENROLLMENT	530	527	(3)
	AVERAGE DAILY ATTENDANCE	485	489	4
	State LCFF Revenue	6,302,418	6,347,236	44,818
	Federal Revenue	808,629	830,472	21,843
	Other State Revenue	3,391,773	3,094,877	(296,897)
	Local Revenue	93,136	93,268	132
	TOTAL REVENUE	10,595,956	10,365,852	(230,104)
EXPENSES	Certificated Salaries	2,006,171	2,006,171	-
	Classified Salaries	3,787,013	3,642,013	(145,000)
	Benefits	2,050,284	1,873,738	(176,547)
	TOTAL PERSONNEL EXPENSES	7,843,468	7,521,922	(321,547)
	Books and Supplies	1,125,000	1,152,305	27,305
	Services and Other Operating Expenses	1,545,288	1,568,048	22,759
	Capital Outlay	80,000	80,000	-
	Other Outgoing	-	-	-
TOTAL OTHER EXPENSES	2,750,288	2,800,352	50,064	
TOTAL EXPENSES	10,593,756	10,322,274	(271,482)	
SUMMARY	SURPLUS\ (DEFICIT)	2,200	43,578	41,378
	<i>% of Expenses</i>	<i>0.0%</i>	<i>0.4%</i>	
	BEGINNING FUND BALANCE	\$ 2,667,707	\$ 2,667,707	
	ENDING BALANCE	\$ 2,669,907	\$ 2,711,285	
	<i>% of Expenses</i>	<i>25%</i>	<i>26%</i>	

2025-26	ESTIMATED ACTUALS & 2025-26 VARIANCE
560	33
505	16
6,725,319	378,083
840,075	9,603
2,221,058	(873,819)
50,000	(43,268)
9,836,451	(529,400)
1,879,936	(126,235)
3,376,656	(265,357)
1,890,547	16,809
7,147,139	(374,783)
1,186,874	34,569
1,616,966	48,918
82,400	2,400
-	-
2,886,239	85,887
10,033,378	(288,895)
(196,927)	(240,505)
-2.0%	
\$ 2,711,285	
\$ 2,514,358	
25%	

IFTIN Charter REVENUE DETAIL

Obj Code	CATEGORY	CURRENT YEAR REVISION #1	ESTIMATED ACTUALS	VARIANCE
LCFF				
8011	LCFF; state aid	1,806,612	1,494,214	(312,398)
8012	LCFF; EPA	97,012	97,856	844
8096	In-Lieu of Property Taxes	4,398,795	4,768,846	370,051
8019	Prior Year Income/Adjustments	-	(13,680)	(13,680)
Total LCFF		6,302,418	6,347,236	44,818
FEDERAL				
8181	Special Education - Federal	65,520	76,172	10,652
8182	Special Education - Mental Health	-	-	-
8220	Federal Child Nutrition	540,000	540,000	-
8290	Other Federal Rvenue	-	-	-
8291	Title I	142,836	152,471	9,635
8292	Title II	17,053	18,543	1,490
8293	Title III	32,129	31,651	(478)
8294	Title IV	11,091	11,635	544
8299	Prior Year Federal Revenue	-	-	-
Total Federal		808,629	830,472	21,843
STATE				
8520	State Child Nutrition Program	125,329	125,329	-
8550	MANDATE BLOCK GRANT 9-12	8,934	8,934	0
8560-1100	LOTTERY	92,646	92,646	-
8560-6300	RESTRICTED LOTTERY	39,775	39,775	-
8590-2600	ELOP	831,000	731,739	(99,261)
8590-6332	Community Schools Partnership Program	500,000	500,000	-
8590-7032	2022-23 KIT	-	43,000	43,000
8590-6053	UPK	51,866	51,866	-
8590-6546	SPED MH	35,869	35,869	-
8590-6266	Educator Effectiveness	31,476	31,476	-
8590-6762	Arts & Music	235,687	173,687	(62,000)
8590-7435	Learning Recovery	744,000	744,027	27
8590-0000	Other	-	-	-
8590-6770	Prop 28	75,165	-	(75,165)
8596	ASES	200,000	203,483	3,483
8599	Prior Year State Income/Adjustments	-	(106,662)	(106,662)
8792	SPED State/Other Transfers of Apportionments from	420,027	419,707	(320)
Total State		3,391,773	3,094,877	(296,897)
LOCAL				
8639	Student Lunch Revenue	-	-	-
8650	Rental Income	-	-	-
8660	Interest Income	90,000	90,000	-
8682	Foundation Grants/Donations	-	-	-
8684	Student Body (ASB) Fundraising Revenue	-	-	-
8685	School Site fundraising	-	-	-
8699	All Other Local Revenue	3,136	3,268	132
Total Local		93,136	93,268	132
TOTAL REVENUE		10,595,956	10,365,852	(230,104)

2025-26	ESTIMATED ACTUALS & 2025-26 VARIANCE
LCFF	
1,702,242	208,028
101,000	3,144
4,922,077	153,231
-	13,680
6,725,319	378,083
FEDERAL	
85,775	9,603
-	-
540,000	-
-	-
152,471	-
18,543	-
31,651	-
11,635	-
-	-
840,075	9,603
STATE	
125,329	-
10,055	1,121
96,455	3,809
41,410	1,635
500,000	(231,739)
500,000	-
36,000	(7,000)
58,711	6,845
35,869	-
43,294	11,818
62,000	(111,687)
-	(744,027)
-	-
75,165	75,165
200,000	(3,483)
-	106,662
436,770	17,062
2,221,058	(873,819)
LOCAL	
-	-
-	-
50,000	(40,000)
-	-
-	-
-	-
-	-
-	(3,268)
50,000	(43,268)
9,836,451	(529,400)

IFTIN Charter EXPENSE DETAIL

Obj Code	CATEGORY	CURRENT YEAR REVISION #1	ESTIMATED ACTUALS	VARIANCE	2025-26	ESTIMATED ACTUALS & 2025-26 VARIANCE
CERTIFICATED SALARIES						
1100	Teacher Salaries	1,567,409	1,566,706	(703)	1,522,555	(44,151)
1120	Substitute Expense	160,543	160,543	-	-	(160,543)
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	274,599	274,599	-	357,381	82,782
1900	Other Certificated Salaries	3,620	4,323	703	-	(4,323)
Total Certificated		2,006,171	2,006,171	0	1,879,936	(126,235)
CLASSIFIED SALARIES						
2100	Instructional Aide Salaries	1,340,123	1,340,123	-	2,103,119	762,995
2200	Classified Support Salaries (Maintenance, Food)	271,906	271,906	-	299,178	27,272
2300	Classified Supervisor and Administrator Salaries	508,054	508,054	-	369,600	(138,454)
2400	Clerical, Technical and Office Staff Salaries	83,129	83,129	-	222,129	139,000
2900	Other Classified Salaries	1,583,801	1,438,801	(145,000)	382,631	(1,056,170)
Total Classified		3,787,013	3,642,013	(145,000)	3,376,666	(265,357)
BENEFITS						
3101	State Teachers' Retirement System, certificated positions	396,505	366,505	(30,000)	359,068	(7,437)
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	5,868	16,426	10,557	-	(16,426)
3302	Public Employees Retirement System	934,096	833,538	(100,557)	905,282	71,743
3301	OASD/Medicare Certificated	29,089	29,089	-	27,259	(1,830)
3302	OASD/Medicare Classified	289,706	278,614	(11,093)	258,314	(20,300)
3401	Health & Welfare Benefits Certificated	125,718	97,248	(28,470)	208,000	110,752
3402	Health & Welfare Benefits Classified	74,532	128,002	53,470	10,000	(118,002)
3403	Health & Welfare Benefits	-	-	-	-	-
3501	State Unemployment Certificated	10,442	17,442	7,000	10,442	(7,000)
3502	State Unemployment Classified	39,498	46,044	6,546	38,590	(7,454)
3601	Worker Compensation Insurance Certificated	50,154	16,154	(34,000)	26,319	10,165
3602	Worker Compensation Insurance Classified	94,675	44,675	(50,000)	47,273	2,598
3603	Worker Compensation Insurance	-	-	-	-	-
Total Benefits		2,020,284	1,873,738	(146,546)	1,890,547	16,809
TOTAL PERSONAL EXPENSE		7,843,468	7,521,922	(321,546)	7,147,119	(374,783)
BOOKS AND SUPPLIES						
4100	Approved Textbooks and Core Curricula Materials	50,000	15,000	(35,000)	15,450	450
4200	Books and Other Reference Materials	20,000	20,000	-	20,600	600
4300	Materials and Supplies	165,000	165,000	-	169,950	4,950
4315	Classroom Materials and Supplies	40,000	40,000	-	41,200	1,200
4342	Materials for School Sponsored Athletics	5,000	5,000	-	5,150	150
4381	Plant/Facilities Maintenance	8,000	24,001	16,001	24,721	720
4400	Noncapitalized Equipment	25,000	25,000	-	25,750	750
4407	Student Educational Software	13,000	13,000	-	13,390	390
4410	Software & Software Licensing	60,000	66,270	6,270	68,298	1,988
4430	Noncapitalized Student Equipment	25,000	65,033	40,033	66,984	3,951
4440	Student Event Materials	14,000	14,000	-	14,420	420
4700	Food and Food Supplies	700,000	700,000	-	721,000	21,000
Total Books and Supplies		1,125,000	1,152,305	27,305	1,186,874	34,569
SERVICES AND OTHER OPERATING EXPENDITURES						
5100	Subagreement Services	-	-	-	-	-
5200	Travel & Conferences	10,000	10,000	-	10,300	300
5210	Training and Development Expense	20,000	26,315	6,315	27,104	789
5300	Dues and Memberships	30,000	30,000	-	30,900	900
5400	Insurance	105,000	105,000	-	108,150	3,150
5500	Operation and Housekeeping Services	12,097	33,438	21,342	34,441	1,003
5501	Utilities	118,759	118,759	-	122,322	3,563
5600	Space Rental/Leases Expense	115,982	115,982	-	119,462	3,479
5601	Building Maintenance	50,000	50,000	-	51,500	1,500
5602	Other Space Rental	-	-	-	-	-
5603	Engagement Space Rental	-	-	-	-	-
5605	Equipment Rental/Lease Expense	28,000	28,000	-	28,840	840
5610	Equipment Repair	-	-	-	-	-
5800	Professional/Consulting Services and Operating Expendit	60,000	137,396	77,396	141,518	4,122
5803	Banking and Payroll Service Fees	22,000	26,654	4,654	27,454	800
5805	Legal Services and Audit	60,000	60,000	-	61,800	1,800
5806	Audit Services	14,500	14,500	-	14,935	435
5807	Legal Settlements	20,000	20,000	-	20,600	600
5809	Employee Tuition Reimbursement	7,787	9,192	1,405	9,468	276
5810	Educational Consultants	500,000	425,000	(75,000)	437,750	12,750
5811	Student Transportation and Field Trips	30,000	30,000	-	30,900	900
5812	Other Student Activities	-	-	-	-	-
5815	Advertising/Recruiting	90,000	65,000	(25,000)	66,950	1,950
5820	Fundraising Expense	-	-	-	-	-
5830	Field Trips	35,000	35,000	-	36,050	1,050
5836	Transportation Services	-	-	-	-	-
5842	Services Student Athletics	7,171	10,749	3,577	11,071	322
5850	Scholarships Awarded	-	-	-	-	-
5873	Financial Services	95,000	95,000	-	97,850	2,850
5874	Personnel Services	5,000	5,000	-	5,150	150
5875	District Oversight Fee	57,991	63,472	5,481	67,253	3,781
5877	IT Services	-	2,589	2,589	2,666	78
5890	Interest Expenses/Fees	1,000	1,000	-	1,030	30
5894	ASB Activity Unrestricted	-	-	-	-	-
5900	Communications (Tele, Internet, Copies, Postage, Messenger)	50,000	50,000	-	51,500	1,500
5999	A-G, ELOG, Learning Recovery, Arts and Music - Offset	-	-	-	-	-
Total Services and Other Operating Expenditures		1,545,288	1,568,048	22,750	1,616,966	48,918
CAPITAL OUTLAY						
6900	Depreciation Expense	80,000	80,000	-	82,400	2,400
Total Capital Outlay		80,000	80,000	-	82,400	2,400
OTHER OUTGOING						
7438	Debt Service Interest	-	-	-	-	-
Total Other Outgoing		-	-	-	-	-
TOTAL EXPENSES		10,593,756.24	10,322,274	(271,482)	10,033,378	(288,895)

**IFTIN CHARTER SCHOOL
BOARD OF DIRECTORS AGENDA ITEM
Action Item**

RECOMMENDATION: Approve application for the 2025-26 Consolidated Application Funds listed below.

BACKGROUND INFORMATION:

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, each local educational agency (LEA) submits the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. The 2025-26 ConApp is available for completion and application. Therefore, the action on this document is being taken to approve the application for these funds.

CURRENT INFORMATION:

Title I, Part A Basic Grant- ESSA

Funds are used to support effective, evidence-based educational strategies that close the achievement gap and enable the students to meet the state's challenging academic standards. Title I-funded schools are either Targeted Assistance Schools (TAS) or Schoolwide Program (SWP) schools

Title II, Part A, Teacher Quality

Funds are designated to ensure compliance with professional development activities and to support teachers meeting state and ESSA credentialing requirements.

Title III, Language Instruction of English Learners

Funds are to assist EL students to acquire English and meet grade-level achievement and graduation goals.

Title IV. Part A, Student Support

This program provides funding to improve students' academic achievement by increasing school district capacity to:

1. Provide all students with access to a well-rounded education;
2. Improve school conditions for student learning; and
3. Improve the use of technology in order to improve the academic achievement and digital literacy of all students.



CERTIFICATION PAGE

FINANCE REPORTING PERIOD CERTIFICATION PAGE

[Certification](#)[Data Entry](#)[Cash Flow](#)[MYP](#)[Dashboard](#)[Print Report](#)

CHARTER SCHOOL CERTIFICATION

(Select school information below)

Charter School Name:	Iftin Charter	Funding Type:	Directly funded
CDS #:	37103710108548	Entity Type:	Elementary Schools (Public)
Charter #:	11385	Grades Served:	K-8
Charter Approving Entity:	San Diego County Office of Education	Virtual Instruction Type:	Not Virtual
County:	San Diego	Reporting Period:	Adopted Budget
District:	San Diego County Office of Education	School Year:	2025-26

For information regarding this report, please contact:

For County Fiscal Contact:

Roxanna Travers
 Name _____
 Financial Accounting & Data Support Manager
 Title _____
 858-295-6700
 Telephone _____
roxanna.travers@sdcoe.net
 Email address _____

For Approving Entity:

Kristin Armatis
 Name _____
 Senior Director, Charter School Services
 Title _____
 858-295-6665
 Telephone _____
kristin.armatis@sdcoe.net
 Email address _____

For Charter School:

Joshua Eng
 Name _____
 CSMC
 Title _____
 951-526-1920
 Telephone _____
jeng@csmci.com
 Email address _____

To the entity that approved the charter school:

This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____

Charter School Official
 (Original signature required)

Printed Name: Abdi Mohamud

Date: _____

Title: Operations Manager

To the County Superintendent of Schools:

This report is hereby filed with the County Superintendent pursuant to Education Code Section 47604.33.

Signed: _____

Authorized Representative of Charter Approving Entity
 (Original signature required)

Printed Name: _____

Date: _____

Title: _____

To the Superintendent of Public Instruction:

This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 47604.33.

Signed: _____

County Superintendent/Designee
 (Original signature required)

Date: _____

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		191,613	(148,035)	43,578	-	-	(45,792)	(151,135)	(196,927)	(240,505)	-551.89%		
D. OTHER FINANCING SOURCES / USES													
1. Other Sources	8930-8979			-									
2. Less: Other Uses	7630-7699			-									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(148,035)	148,035	-			(151,135)	151,135	-				
4. TOTAL OTHER FINANCING SOURCES / USES		(148,035)	148,035	-			(151,135)	151,135	-				
E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C+D)		43,578	(0)	43,578	-	-	(196,927)	(0)	(196,927)	(240,505)	-551.89%		
F. FUND BALANCE / NET POSITION													
1. Beginning Fund Balance/Net Position													
a. As of July 1	9791	2,634,667		2,634,667			2,711,285		2,711,285	76,618	2.91%		
b. Adjustments/Restatements	9793, 9795	33,040		33,040						(33,040)	(100%)		
c. Adjusted Beginning Fund Balance /Net Position		2,667,707		2,667,707			2,711,285		2,711,285	43,578	1.63%		
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,711,285	(0)	2,711,285			2,514,358	(0)	2,514,358	(196,927)	-7.26%		
Components of Ending Fund Balance (Modified Accrual Basis only)													
a. Nonspendable													
1. Revolving Cash (equals Object 9130)	9711												
2. Stores (equals Object 9320)	9712												
3. Prepaid Expenditures (equals Object 9330)	9713												
4. All Others	9719												
b. Restricted													
c. Committed													
1. Stabilization Arrangements	9750												
2. Other Commitments	9750												
d. Assigned													
e. Unassigned/Unappropriated													
1. Reserve for Economic Uncertainties	9789												
2. Unassigned/Unappropriated Amount	9790A												
3. Components of Ending Net Position (Accrual Basis only)													
a. Net Investment in Capital Assets	9796												
b. Restricted Net Position	9797												
c. Unrestricted Net Position	9790A												
G. ASSETS													
1. Cash													
a. In County Treasury	9110	1,388,365	771,619	2,159,984			1,045,979	771,619	1,817,598	(342,386)	-15.85%	Expected decrease due to budgeted net deficit	
b. Fair Value Adjustment to Cash in County Treasury	9111												
c. In Banks	9120	614,182		614,182			620,000		620,000	5,818	0.95%		
d. In Investing Fund	9130												
e. With Fiscal Agent/Trustee	9135												
f. Collections Awaiting Deposit	9140												
2. Investments													
3. Accounts Receivable													
4. Due from Grantor Governments													
5. Stores													
6. Prepaid Expenditures (Expenses)													
7. Other Current Assets													
8. Lease Receivable													
9. Capital Assets (accrual basis only)													
10. TOTAL ASSETS		3,247,081	771,619	4,018,701			2,907,727	771,619	3,679,346	(339,354)	-8.44%		
H. DEFERRED OUTFLOWS OF RESOURCES													
1. Deferred Outflows of Resources													
2. TOTAL DEFERRED OUTFLOWS													
I. LIABILITIES													
1. Accounts Payable													
2. Due to Grantor Governments													
3. Current Loans													
4. Unearned Revenue													
5. Long Term Liabilities (accrual basis only)													
6. TOTAL LIABILITIES		535,796	771,619	1,307,416			393,369	771,619	1,164,988	(142,427)	-10.83%		
J. DEFERRED INFLOWS OF RESOURCES													
1. Deferred Inflows of Resources													
2. TOTAL DEFERRED INFLOWS													
K. FUND BALANCE / NET POSITION													
Ending Fund Balance /Net Position, June 30 (G10 + H2) -		EFB	2,711,285	-	2,711,285			2,514,358	-	2,514,358	(196,927)	-7.26%	
<small>(must agree with Line F2)</small>													

This financial reporting period dashboard summarizes key financial indicators submitted through the Financial Data Entry form, offering an at-a-glance view of the school's financial health and multi-year projections. It allows charter schools to analyze cash flow trends, monitor enrollment and ADA against targets, and evaluate ending fund balances and reserve levels over time. Schools can also use the optional rows beneath each table to extend projections beyond the current three-year window, simply right-click on any chart and adjust the data range to include additional years. This tool supports transparency, data-driven planning, and meaningful fiscal oversight.

Monthly Cash on Hand	
Month	Cash on hand
July 2025	\$ 2,774,166
August 2025	\$ 2,672,565
September 2025	\$ 2,252,128
October 2025	\$ 2,243,392
November 2025	\$ 2,366,308
December 2025	\$ 2,130,475
January 2026	\$ 2,086,406
February 2026	\$ 2,209,838
March 2026	\$ 2,008,969
April 2026	\$ 2,198,623
May 2026	\$ 2,364,126
June 2026	\$ 2,148,295

Minimum Target		
Month	Not Below Minimum	Below Minimum
Jul	\$ 2,774,166	\$ -
Aug	\$ 2,672,565	\$ -
Sep	\$ 2,252,128	\$ -
Oct	\$ 2,243,392	\$ -
Nov	\$ 2,366,308	\$ -
Dec	\$ 2,130,475	\$ -
Jan	\$ 2,086,406	\$ -
Feb	\$ 2,209,838	\$ -
Mar	\$ 2,008,969	\$ -
Apr	\$ 2,198,623	\$ -
May	\$ 2,364,126	\$ -
Jun	\$ 2,148,295	\$ -

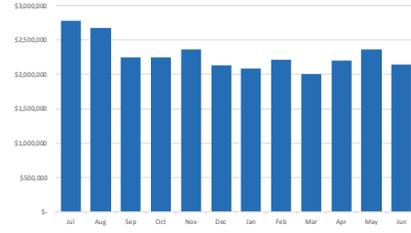
Monthly Cash on Hand vs. Minimum Target

This chart displays the monthly cash on hand alongside a color-coded indicator of whether the school's cash reserves are above or below its self-defined minimum threshold.

Light Blue color markers indicate months below the minimum, the numbers are highlighted in red on the table.

Deep Blue markers show months above the minimum

This visual helps identify patterns of low cash reserves and supports proactive cash management decisions throughout the year.



Number of Days Cash On Hand					
Month	Total Expenditures	Monthly Ending Cash Balance	# Days Cash on Hand	Good	Optimal
July	\$ 10,033,378	\$ 2,672,565	97	30	60
August	\$ 10,033,378	\$ 2,252,128	82	30	60
September	\$ 10,033,378	\$ 2,243,392	82	30	60
October	\$ 10,033,378	\$ 2,366,308	86	30	60
November	\$ 10,033,378	\$ 2,130,475	78	30	60
December	\$ 10,033,378	\$ 2,086,406	76	30	60
January	\$ 10,033,378	\$ 2,209,838	80	30	60
February	\$ 10,033,378	\$ 2,008,969	73	30	60
March	\$ 10,033,378	\$ 2,198,623	80	30	60
April	\$ 10,033,378	\$ 2,364,126	86	30	60
May	\$ 10,033,378	\$ 2,148,295	78	30	60
June	\$ 10,033,378	\$ 2,505,171	91	30	60

Days of Cash on Hand with 30- and 60-Day Target Indicator

This chart visual indicates the number of days of cash on hand for each month, with two benchmark lines:

30 Days (minimum requirement)
60 Days (optimal buffer)

This visual provides a quick assessment of financial solvency. Falling below the 30-day line may signal the need for immediate budget adjustments, while reaching 60 days reflects strong liquidity and fiscal stability.

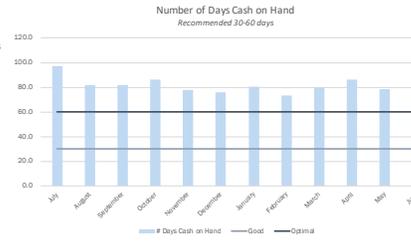


Table Values:

The values shown on the "Monthly Cash on Hand", "Minimum Target" and "Number of Days Cash on Hand" tables are static values on the dashboard table, to make changes to any of the values please go to the "Cash Flow" page to make any corrections or changes to the data.

ADA vs Enrollment			
Fiscal Year	Enrollment	ADA	Attendance Rate
2025-26	560	505.00	90.18%
2026-27	570	513.00	90.00%
2027-28	580	522.00	90.00%

+ Optional: Add Additional Projection Years

This table includes space for charter schools to extend their projections beyond the current three-year window. Three additional rows are provided beneath each data table for this purpose.

To include these extended years in the visuals:

1. Enter your additional projection year(s) and values in the designated empty rows.
2. Right-click on the chart, choose "Filter" or "Select Data" (depending on Excel version).
3. Update the data range or check the additional years in the filter options to refresh the visual with your new projections.

This feature allows schools to customize their dashboard and forecast further into the future for internal planning or board presentation purposes.

Enrollment vs. ADA with Target ADA Rate

This chart compares enrollment and Average Daily Attendance (ADA) over the current year and two-year projections. It includes a target ADA rate line to benchmark actual attendance performance against goals. Enrollment bars show the number of students expected or enrolled. ADA bars reflect actual attendance rates.

The target line helps assess whether ADA is meeting expected thresholds (e.g., 95%). This visual is key for understanding attendance trends, revenue forecasting accuracy, and the alignment between enrollment assumptions and ADA performance across multiple years.



CHARTER ENDING FUND BALANCE				
Fiscal Year	Unappropriated Ending Fund Bal.	Unappropriated Reserve %	Minimum Required Reserve %	Status
2025-26	\$ 2,711,285	27.02%	5%	Actuals
2026-27	\$ 2,514,358	24.80%	5%	Projected
2027-28	\$ 2,609,587	24.71%	5%	Projected

+ Optional: Add Additional Projection Years

This table includes space for charter schools to extend their projections beyond the current three-year window. Three additional rows are provided beneath each data table for this purpose.

To include these extended years in the visuals:

1. Enter your additional projection year(s) and values in the designated empty rows.
2. Right-click on the chart, choose "Filter" or "Select Data" (depending on Excel version).
3. Update the data range or check the additional years in the filter options to refresh the visual with your new projections.

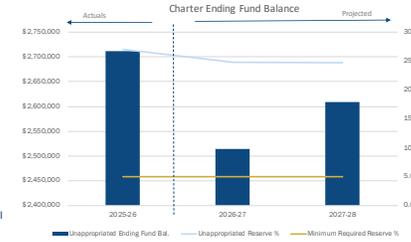
This feature allows schools to customize their dashboard and forecast further into the future for internal planning or board presentation purposes.

Unrestricted Ending Fund Balance and Reserve Percentage Targets

This chart displays the school's Unappropriated Ending Fund Balance over the current year and two-year projections, alongside key reserve benchmarks:

Blue bars represent the total ending fund balance (unrestricted).
Target lines include:
Unappropriated Reserve %: The school's internal target for fiscal stability
Minimum Required Reserve %: As outlined in the MOU with the authorizer

This visual supports the evaluation of financial health by comparing available reserves to both internal goals and compliance thresholds. It also helps determine whether the school is maintaining adequate financial buffers over time.





Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

AYAAN SHIBIN,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PLNB142	5/29/2025	ADD-ON SCOPE OF WORK	13123567	\$2,975.00

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
INSTALL-NEW SITE Mfg. Part#: INSTALL REQUESTED Network Modification Labor Network Equipment Installation Modification Added Labor 1.01 Iftin Charter School did not order enough Switches to be installed on original E-Rate submission. 1.02 DIVAD/Hoop 5 to provide additional labor for programming and installation hours of new added switches provided by CDW. 1.03 DIVAD to provide additional hours to remove/document and install (64) CDW Provided, 62.5um, Multimode, LC to SC, 1M fiber jumpers at the MDF/Core Switch to allow the existing fiber to be utilized for the new Network gear. 2.00 General Notes and Exclusions 2.01 All new Network switches and Fiber Jumpers to be provided by CDW and delivered to Site. 2.02 No additional Cat 6 cable or fiber optic cable to be installed. 2.03 All work based on current Prevailing Wage labor rate for 2nd Shift End of Contract: MARKET	1	3573044	\$2,975.00	\$2,975.00
NEW ITEM Mfg. Part#: NEW-ITEM Contract: Standard Pricing	1	NEW-ITEM	\$0.00	\$0.00

SUBTOTAL \$2,975.00

SHIPPING \$0.00
SALES TAX \$0.00
GRAND TOTAL **\$2,975.00**

PURCHASER BILLING INFO	DELIVER TO
Billing Address: IFTIN CHARTER SCHOOL ACCTS PAYABLE 5465 EL CAJON BLVD SAN DIEGO, CA 92115-3620 Phone: (619) 265-2411 Payment Terms: NET 30 Days-Govt/Ed	Shipping Address: IFTIN CHARTER SCHOOL AYAAN SHIBIN 5465 EL CAJON BLVD SAN DIEGO, CA 92115-3620 Phone: (619) 265-2411 Shipping Method: FedEx Ground (1-2 days)
	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



Sales Contact Info

Tyson Lagoni | (877) 325-3388 | tylag@cdwg.com

Need Help?



My Account



Support



Call 800.800.4239

[About Us](#) | [Privacy Policy](#) | [Terms and Conditions](#)

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager.

© 2025 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239



Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

AYAAN SHIBIN,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PMGC269	6/24/2025	PMGC269	13123567	\$66,911.26

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Cisco Meraki Catalyst 9300-48S - switch - 48 ports - managed - rack-mountab Mfg. Part#: C9300-48S-M Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)	2	7883548	\$11,619.13	\$23,238.26
Cisco Meraki Enterprise - subscription license (1 year) - 48 ports Mfg. Part#: LIC-C9300-48E-1Y Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)	2	7760597	\$557.29	\$1,114.58
Cisco Meraki Catalyst 9300-24S - switch - 24 ports - managed - rack-mountab Mfg. Part#: C9300-24S-M Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)	2	7829063	\$10,405.21	\$20,810.42
Cisco Meraki Enterprise - subscription license (1 year) - 24 ports Mfg. Part#: LIC-C9300-24E-1Y Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)	2	7760598	\$303.49	\$606.98
Cisco Meraki MS130 24 Port Cloud-Managed Network Switch Mfg. Part#: MS130-24P-HW Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)	7	7615322	\$1,220.09	\$8,540.63
Cisco Meraki Enterprise - subscription license (1 year) + Support - 1 licen Mfg. Part#: LIC-MS130-24-1Y Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)	7	7632895	\$69.96	\$489.72

QUOTE DETAILS (CONT.)

<u>Cisco Meraki Catalyst 9162 - wireless access point - Wi-Fi 6E - cloud-manag</u>	1	7175629	\$423.91	\$423.91
Mfg. Part#: CW9162I-MR Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki MR Series Enterprise - subscription license (1 year) - 1 acces</u>	1	3343315	\$81.35	\$81.35
Mfg. Part#: LIC-ENT-1YR UNSPSC: 43232901 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise</u>	1	4912884	\$421.42	\$421.42
Mfg. Part#: LIC-MS410-32-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki Enterprise - subscription license (1 year) - 1 switch</u>	23	4840008	\$64.37	\$1,480.51
Mfg. Part#: LIC-MS120-24P-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise</u>	2	5012445	\$87.44	\$174.88
Mfg. Part#: LIC-MS120-48FP-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise</u>	1	4798441	\$1,988.70	\$1,988.70
Mfg. Part#: LIC-MX250-ENT-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki MR Series Enterprise - subscription license (1 year) - 1 acces</u>	37	3343315	\$81.35	\$3,009.95
Mfg. Part#: LIC-ENT-1YR UNSPSC: 43232901 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				
<u>Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise</u>	1	4912884	\$421.42	\$421.42
Mfg. Part#: LIC-MS410-32-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: Irvine USD 23/24-01 IT Technology Equip & Periph (23/24-01 IT)				

SUBTOTAL	\$62,802.73
SHIPPING	\$0.00
SALES TAX	\$4,108.53
GRAND TOTAL	\$66,911.26

PURCHASER BILLING INFO	DELIVER TO
Billing Address: IFTIN CHARTER SCHOOL ACCTS PAYABLE 5465 EL CAJON BLVD SAN DIEGO, CA 92115-3620 Phone: (619) 265-2411 Payment Terms: NET 30 Days-Govt/Ed	Shipping Address: IFTIN CHARTER SCHOOL AYAAN SHIBIN 5465 EL CAJON BLVD SAN DIEGO, CA 92115-3620 Phone: (619) 265-2411 Shipping Method: DROP SHIP-GROUND
	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



Sales Contact Info

Jeff Polk | (866) 639-2816 | jeffpol@cdwg.com

Need Help?



My Account



Support



Call 800.800.4239

[About Us](#) | [Privacy Policy](#) | [Terms and Conditions](#)

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdw.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager.

© 2025 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239

CONTRACT EXTENSION

CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

1

Pages

Renewal (Extension Number)	Agreement Number (Base year)
02	2024

1. This Extension Agreement is entered into between the School Food Authority and Contractor named below:

SCHOOL FOOD AUTHORITY'S NAME

IFTIN CHARTER SCHOOL

FOOD SERVICE MANAGEMENT COMPANY'S NAME

FATUMA CUISINE, INC DBA FATIMA PIZZA & BAKERY

2. Base year contract term: Effective date July 1 2024 Expiration date: June 30 2025

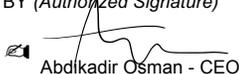
Extension year: 2025-2026 Effective date: July 1 2025 Expiration date: June 30 2026

3. The maximum dollar amount of this contract is equal to the fixed cost per meal multiplied by the number of meals:
 \$ (maximum dollar amount) \$

4. The parties mutually agree to this extension as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein: **(Note: This section is used to indicate the current cost per meal. Please include your cost per meal table.)**

Section C of the Base Agreement is modified as follows:

Meal Type	Fee Per Meal	Annual Meals(EST)	Annual Cost(Est)
Breakfast	\$2.95		Text \$
Lunch	\$5.22		\$
Snack	\$1.22		\$

FOOD SERVICE MANAGEMENT COMPANY	
CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.) FATIMA PIZZA & BAKERY	
BY (Authorized Signature)  Abdikadir Osman - CEO	DATE SIGNED (Do not type) 06/24/2025
PRINTED NAME AND TITLE OF PERSON SIGNING Abdikadir Osman	
ADDRESS 4869 UNIVERSITY AVE SAN DIEGO, CA 92115	
SCHOOL FOOD AUTHORITY	
SCHOOL FOOD AUTHORITY NAME IFTIN CHARTER SCHOOL	
BY (Authorized Signature)  Maslah Yussuf - Chief Executive Officer	DATE SIGNED (Do not type)
PRINTED NAME AND TITLE OF PERSON SIGNING	
ADDRESS 5465 EL CAJON BLVD SAN DIEGO, CA 92115	



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Iftin Charter School

CDS Code: 37 10371 0108548

School Year: 2025-26

LEA contact information:

Maslah Yussuf

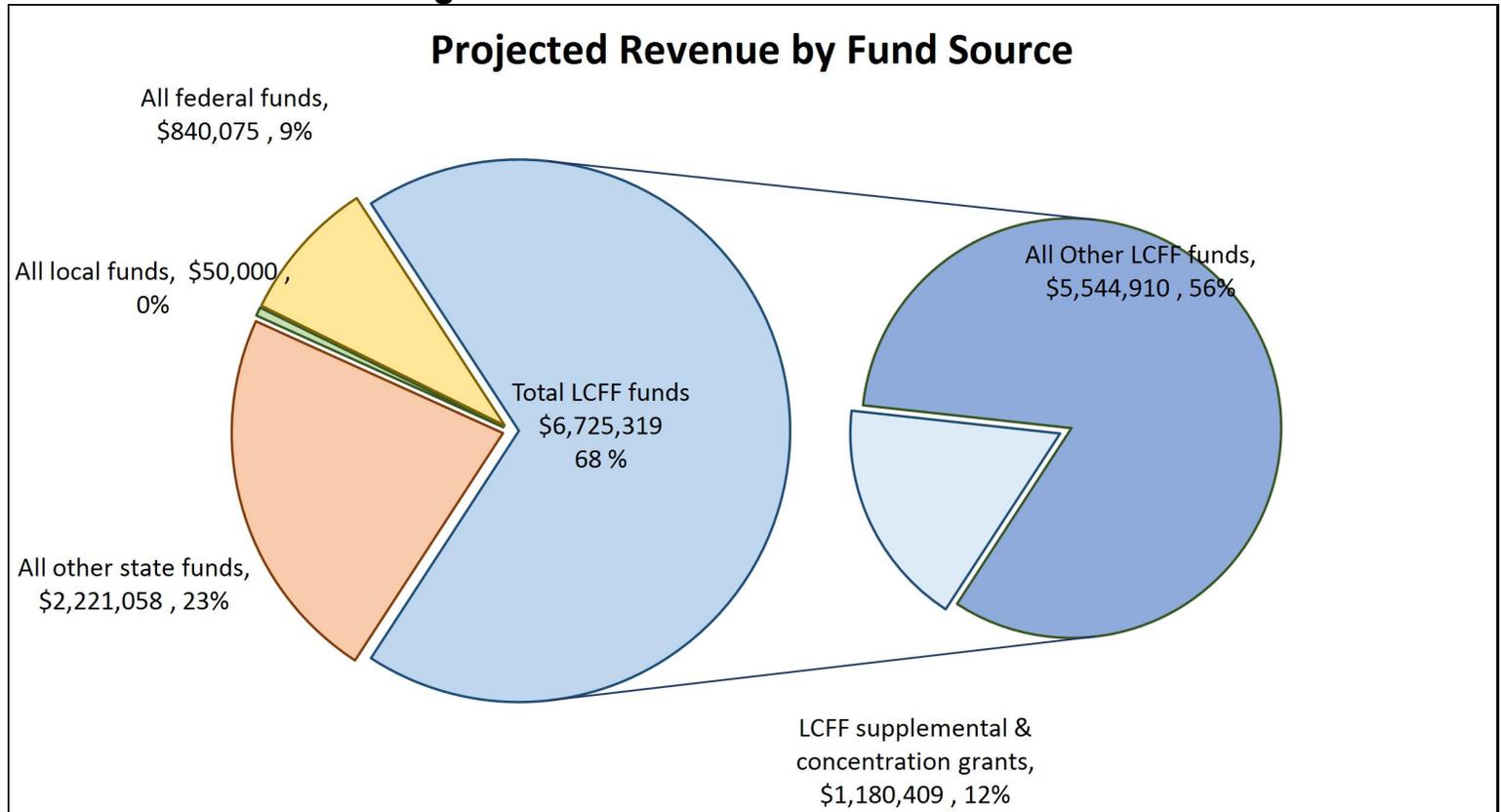
CEO

Yussuf@iftincharter.net

(619) 265-2411

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

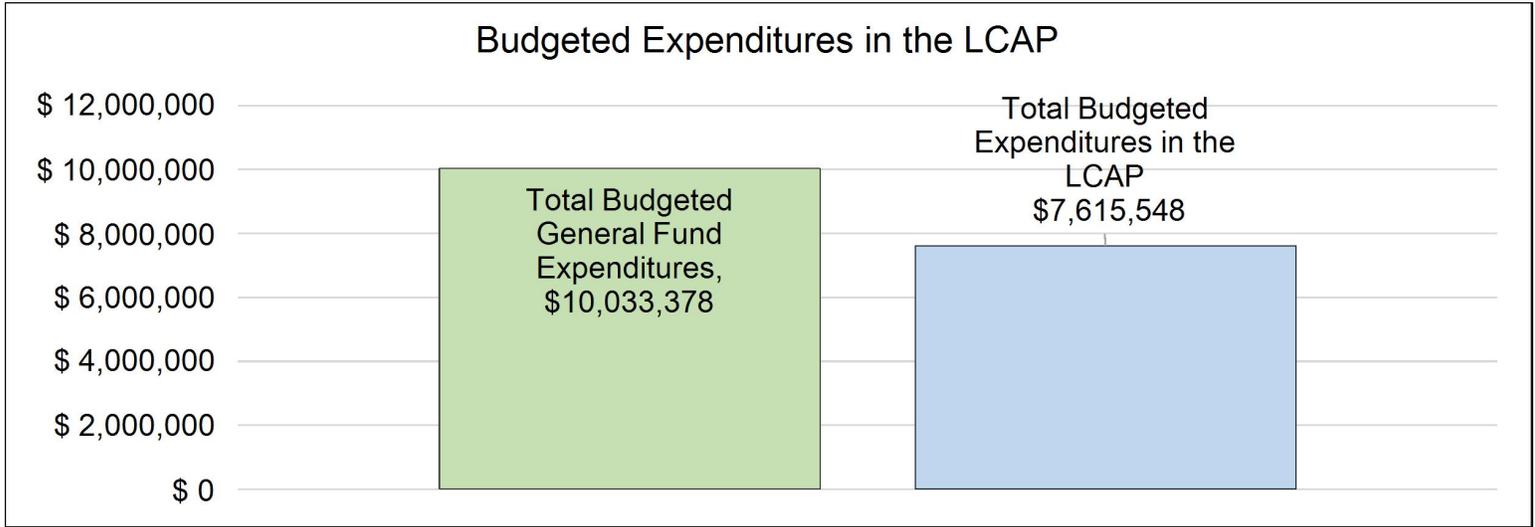


This chart shows the total general purpose revenue Iftin Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Iftin Charter School is \$9,836,452, of which \$6,725,319 is Local Control Funding Formula (LCFF), \$2,221,058 is other state funds, \$50,000 is local funds, and \$840,075 is federal funds. Of the \$6,725,319 in LCFF Funds, \$1,180,409 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Iftin Charter School plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Iftin Charter School plans to spend \$10,033,378 for the 2025-26 school year. Of that amount, \$7,615,547.75 is tied to actions/services in the LCAP and \$2,417,830.25 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

To account for oversight fees, legal, financial, lease, and all other miscellaneous expenses.

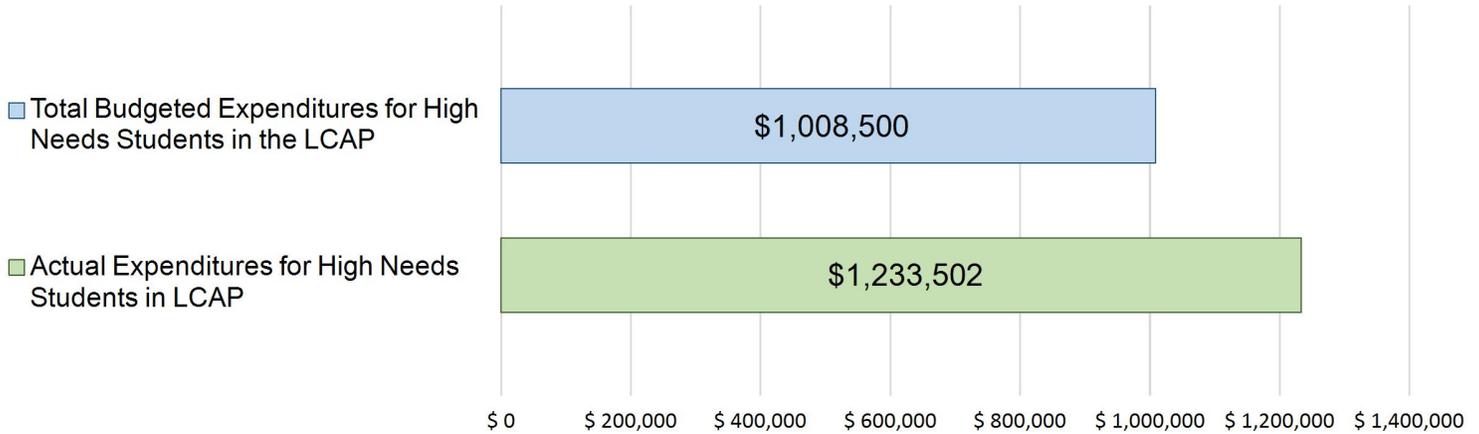
Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Iftin Charter School is projecting it will receive \$1,180,409 based on the enrollment of foster youth, English learner, and low-income students. Iftin Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Iftin Charter School plans to spend \$1,180,409 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Iftin Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Iftin Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Iftin Charter School's LCAP budgeted \$1,008,500 for planned actions to increase or improve services for high needs students. Iftin Charter School actually spent \$1,233,502 for actions to increase or improve services for high needs students in 2024-25.



Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Iftin Charter School	Maslah Yussuf CEO	yussuf@iftincharter.net (619) 265-2411

Plan Summary [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Iftin Charter School (ICS) is located at 5465 El Cajon Blvd., San Diego, California, serving approximately 500 students from Transitional Kindergarten (TK) through 8th grade. The school draws a diverse student body from across the city of San Diego and the wider county, with about 90% of its students residing in the City Heights community and the immediate surrounding areas. This neighborhood demographic is reflective of a rich cultural diversity, with many families being recent arrivals to the United States, often with limited English proficiency.

ICS is dedicated to providing a rigorous, research-based curriculum designed to prepare students for the demands of the 21st century. The school's educational philosophy is grounded in the belief that all students can achieve success when provided with the right support and resources. This commitment is reflected in the school's deployment of qualified staff who share a unified vision, supported by effective resources, policies, and procedures, ensuring a safe and culturally supportive learning environment.

Iftin Charter School's mission is to educate and enlighten students through academic rigor, cultural literacy, and compassion. The school's vision and mission have been adapted over time to meet the evolving needs of its student population. ICS serves as a vital resource for many families, particularly those new to the country, offering not only educational opportunities but also a welcoming and supportive community.

ICS faces several challenges, including accommodating an increasingly diverse student body, meeting new performance standards, addressing lower academic readiness among incoming students, managing competition for limited financial resources, and handling rising

personnel and operating costs. Despite these obstacles, the school's leadership and stakeholders remain steadfast in their dedication to addressing the academic, social-emotional, and physical needs of all students.

ICS places a strong emphasis on cultural literacy, recognizing the importance of respecting and integrating the diverse cultural backgrounds of its students. The school provides a culturally supportive environment, which is essential for the success of its students and the broader community. This cultural sensitivity is a cornerstone of the school's approach, ensuring that every student feels valued and supported.

Iftin Charter School is committed to fostering an inclusive and academically challenging environment where every student is given the opportunity to succeed. Through a combination of dedicated staff, a supportive community, and a focus on cultural literacy and academic rigor, ICS continues to meet the needs of its diverse student population, preparing them for future success in an ever-changing world.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

A recent review of Iftin Charter School's performance on the California School Dashboard and local data reveals several key accomplishments and areas for growth. Among the most notable successes is a significant reduction in chronic absenteeism, indicating improved student engagement and consistent attendance. Student proficiency in mathematics has also shown meaningful improvement, reflecting the effectiveness of the school's math curriculum and instructional strategies. Additionally, the rate of English learner reclassification has increased, demonstrating the success of language development programs in helping students achieve English fluency.

Despite these gains, challenges remain. There has been a decline in English Language Arts (ELA) proficiency, signaling a need to strengthen literacy instruction and targeted interventions. Furthermore, progress for English learners has remained relatively stagnant. Only 49.7% of English learners are making progress toward English proficiency, with a status of Maintained at just 1.8%. This data underscores the importance of enhancing language development supports and increasing the effectiveness of instructional strategies for this student group.

In response, Iftin Charter School is committed to a continuous improvement process that includes multiple strategies to address identified needs. The school is focused on maintaining continuity of learning by building on successful instructional practices to ensure all students have consistent and effective educational experiences. A comprehensive approach to data analysis—drawing from local and state metrics, educator insights, and feedback from educational partners—guides decision-making and resource allocation to meet student needs more precisely.

To support students further, the school is implementing a range of targeted interventions. These include attendance initiatives aimed at increasing student participation, expanded efforts to engage families through multilingual workshops and communications, and supports for vulnerable student populations such as transportation for homeless and foster youth. Counseling and mentoring programs are being strengthened to meet students' social, emotional, and mental health needs. In addition, the school is shifting toward alternative discipline

practices by using Positive Behavioral Interventions and Supports (PBIS), Restorative Practices (RP), and Social Emotional Learning (SEL) to promote a positive and inclusive school climate. Staff supervision has been increased to foster stronger relationships between students and adults on campus, and professional development opportunities continue to be offered to support staff in delivering high-quality instruction.

The school also continues to implement and expand a range of programs and services aligned with student needs. Lexia Core and Eureka Math are being used to support literacy and mathematics instruction. Universal Design for Learning (UDL) principles are being applied to create accessible and inclusive learning environments. For English learners, the school is utilizing Guided Language Acquisition Design (GLAD) strategies, supported by bilingual instructional assistants and translators. Additional tutoring and dedicated support are provided for newcomer students to help them transition and succeed academically.

Through this comprehensive and responsive approach, Iftin Charter School is actively working to address its challenges while building on its successes. The school remains committed to ensuring that all students are supported and equipped to thrive academically, socially, and emotionally.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

N/A

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
------------------------	------------------------

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Throughout the 2024–25 school year, Iftin Charter School’s leadership team actively engaged educational partners—including the Parent Advisory Committee, School Site Council (SSC), English Learner Advisory Committee (ELAC), and the School Board—in reviewing and shaping the Local Control and Accountability Plan (LCAP). These ongoing engagements, through meetings, presentations, and progress updates, directly informed the development of the 2025–26 LCAP.

Survey Input: Comprehensive surveys were distributed to parents, teachers, students, and community members to gather feedback on school priorities, program effectiveness, and areas of need. This input helped identify specific concerns, such as the need for expanded academic support, improved communication, and increased mental health services.

Committee Engagement: Between October and December, the leadership team facilitated focused discussions with SSC and ELAC to evaluate the effectiveness of current LCAP actions and gather insights on how they impact students, families, and staff. These conversations highlighted needs such as greater support for English learners and more consistent parent engagement strategies.

Midyear Progress Review: In January 2025, SSC reconvened to review progress on LCAP goals and metrics. Committee members provided feedback on academic interventions, student engagement efforts, and resource allocation. Their input guided the refinement of actions related to instructional supports and expanded learning opportunities.

Information Sharing and Clarity: During all stakeholder meetings, the school provided clear, detailed explanations of existing and proposed LCAP actions. This transparency allowed educational partners to offer informed feedback, resulting in stronger alignment between school actions and community priorities.

Parent Advisory Input: The Parent Advisory Committee participated in presentations and listening sessions focused on the LCAP's purpose, structure, and areas of focus. Their feedback emphasized the importance of language access, family outreach, and culturally responsive programs—all of which were incorporated into the revised plan.

Final Revisions to the LCAP: As the 2025–26 LCAP draft was developed, it was shared again with the Parent Advisory Committee for review. Their final suggestions led to additional revisions, particularly in areas related to newcomer student support, multilingual communication, and expanded tutoring services.

By maintaining open communication and engaging educational partners at every stage, Iftin Charter School ensured that the adopted LCAP reflects the priorities, needs, and voices of its entire school community. This collaborative process strengthens the school's commitment to equity, student success, and continuous improvement.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Student Outcomes: Iftin Charter School will develop an infrastructure for the collection and analysis of multiple forms of data at the student, classroom, and school-wide level. These data will be used to: monitor student progress and identify student need; make instructional decisions; guide professional learning; and inform program development and monitor the effectiveness of program implementation.	Broad Goal

State Priorities addressed by this goal.

<p>Priority 1: Basic (Conditions of Learning)</p> <p>Priority 4: Pupil Achievement (Pupil Outcomes)</p> <p>Priority 5: Pupil Engagement (Engagement)</p> <p>Priority 7: Course Access (Conditions of Learning)</p> <p>Priority 8: Other Pupil Outcomes (Pupil Outcomes)</p>

An explanation of why the LEA has developed this goal.

<p>The LEA (Local Education Agency) developed this goal based on comprehensive feedback gathered from various stakeholders, including teachers, parents, students, and community members.</p>

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Annual Growth on CAASPP ELA distance from standard Scores: Grades 3-8	42.6 points below standard	33.8 points below standard		Increase 5 points or greater above standard (Distance from Standard)	Increased 8.7 Points
1.2	Annual Growth on CAASPP Math distance from standard Scores: Grades 3-8	51.4 points below standard	70.5 points below standard		Increase 5 points or greater above standard (Distance from Standard)	Declined 19 Points
1.3	All students will demonstrate an average growth of 10 points in	10 points growth	8.8 points growth		Avg. of 210 points growth in ELA and Math	1.2 Growth

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	school-wide Benchmark in both ELA and Math by the end of the year.					
1.4	Increase ELL students will make progress towards English proficiency.	47.9% making progress	49.7% making progress		60% of ELL students will make progress towards English language proficiency.	Maintained 1.8%
1.5	Maintain an average daily attendance rate of >96% yearly.	93% ADA	92% ADA		96% ADA	Declined 1%
1.6	Chronic Absence	28.6% chronically absent	15.3% chronically absent		5% of less	Declined 13.3%

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Action 1 Iftin Charter School set a broad goal to strengthen its data infrastructure to support student progress monitoring, instructional decisions, professional learning, and program evaluation. Over the past year, the school saw mixed results. In ELA, CAASPP scores improved by 8.7 points, reflecting effective literacy strategies. In contrast, math scores declined by 19 points distance from standard, indicating a need for instructional adjustments. Benchmark growth fell short of the 10-point target, with an average gain of only 1.2 points, pointing to gaps in implementation. English Learner progress increased slightly (1.8%) but remained below the 60% goal. While average daily attendance declined from 93% to 92%, chronic absenteeism improved significantly, dropping from 28.6% to 15.3%. These outcomes highlight both progress and areas in need of focused improvement as the school continues to build a robust, data-driven system.

Action 2 ICS successfully implemented ongoing PLCs, vertical planning meetings, and Curriculum and Instruction Committee work. These structures were used consistently to review student performance data and adjust instructional practices. A substantive change from the original plan was the expansion of professional learning sessions beyond initial expectations, resulting in increased costs but broader staff participation. One key success was improved collaboration across grade levels and programs, which supported growth in ELA outcomes. A challenge remained in ensuring that insights from PLCs translated into measurable improvement in math instruction. Additional supports will be needed in the coming year to bridge this gap between planning and impact.

Action 3 ICS successfully hired a Math Resource Teacher and a Student Success Specialist to provide targeted support in math and literacy. The Curriculum and Instruction Committee led efforts to apply the instructional framework through GLAD strategies, small group instruction, and technology use. While literacy outcomes improved, math achievement declined, revealing a gap between planned instructional

improvements and actual student performance. Challenges included fully embedding instructional strategies consistently across classrooms and ensuring all teachers received sufficient coaching and support. Successes included increased use of differentiated instruction and positive student engagement.

Action 4: The goal was implemented as planned, with ELD strategies and curriculum used to support English Learners, and paraeducators and ELD staff providing direct instruction and intervention. Additional training, including ELPAC support, was delivered to strengthen instructional capacity. A substantive difference from the plan was the increased investment in materials and digital resources to enhance engagement. A key success was sustained progress in ELD levels among some students; however, a challenge remained in accelerating growth school-wide to meet the state target. Consistent implementation and instructional alignment will be a focus in the coming year.

Action 5: The goal was implemented as planned, with attendance incentives and goals established at the individual, class, and grade level. Students received recognition for good and improved attendance, and tracking systems were used to monitor progress. A challenge included external factors such as illness and family-related absences, which impacted school-wide attendance. However, a major success was the significant reduction in chronic absenteeism, which suggests that the incentive and monitoring system had a positive effect, especially for students with historically poor attendance.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For Action 1, Iftin Charter School originally budgeted \$45,000 to administer school-wide benchmark assessments three times during the year. These assessments were intended to evaluate student mastery of the Common Core State Standards and support data-driven instruction. The estimated actual expenditure was \$41,948, resulting in a difference of \$3,052 under budget. This variance is not considered material and is primarily attributed to cost savings in assessment-related materials and services, such as printing, licensing, or training expenses coming in slightly below anticipated costs. The action was fully implemented as planned, and the slight underspending did not impact service delivery or instructional support.

For Action 2, Iftin Charter School initially budgeted \$94,000 to support regular Professional Learning Communities (PLCs), vertical planning meetings, instructional support, and the work of the Curriculum and Instruction Committee. The estimated actual expenditure was \$105,907, resulting in a \$11,907 increase over the original budget. This variance is considered material and is primarily due to expanded professional development offerings and increased time allocated for collaborative planning and data analysis. Additional costs included stipends for teacher leaders, extended planning sessions, and contracted support aligned with emerging instructional needs that arose during the year.

The original budget for Action 3 was \$320,200, while the actual expenditures totaled approximately \$397,400, resulting in an increase of about \$77,200. This variance reflects additional investments made to fully support improved instructional practices, including staffing and necessary resources to better meet student needs and enhance intervention services. The increased spending supported the school's commitment to strengthening instruction and providing targeted support for both literacy and math.

For Action 4, Iftin Charter School originally budgeted \$170,000 and ended the year with actual expenditures of approximately \$184,350—an increase of \$14,350. This variance reflects the school's expanded investment in supporting English Learners through staffing, instructional

materials, and professional development. The additional costs were primarily due to enhanced resources and training needed to strengthen English Language Development (ELD) instruction and support student language acquisition more effectively.

For Action 5, There were no significant material differences between the budgeted and actual expenditures for Action 5. The school implemented the planned attendance incentives and tracking systems within the allocated budget. Any minor variance was due to fluctuations in the cost of student recognition items and incentive events and did not impact the overall effectiveness of the action.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Effectiveness of Action 1:

Administering school-wide benchmark assessments three times per year proved to be a partially effective strategy in supporting progress toward the goal of using data to guide instruction and improve student outcomes. The assessments provided valuable insights into student performance and helped inform instructional planning. This was reflected in improved ELA outcomes, with an 8.7-point gain on the CAASPP, suggesting that benchmark data supported targeted literacy interventions. However, the limited benchmark growth overall (1.2 points compared to the 10-point target) and the decline in math scores indicate that while the data collection process was implemented, the use of the data to drive effective instructional adjustments was inconsistent. Moving forward, additional support is needed to ensure that benchmark results are more deeply analyzed and used effectively to guide instruction across all subjects.

Action 2 was largely effective in supporting the school's goal of using data to inform instruction and drive student achievement. Regular PLC meetings and vertical planning sessions fostered a stronger culture of collaboration among teachers and staff. These forums enabled educators to analyze student data, identify learning gaps, and align instructional strategies across grade levels. The Curriculum and Instruction Committee also played a central role in refining professional learning topics based on student needs. While student outcomes in ELA improved, math performance declined, indicating that while structures for collaboration were strong, further focus is needed on ensuring the strategies developed within PLCs are effectively implemented, particularly in math instruction.

For Action 3 The hiring of a Math Resource Teacher and a Student Success Specialist (supporting literacy) positively impacted instructional practices by providing targeted interventions and enrichment daily. The consistent application of GLAD strategies and small group instruction supported differentiated learning and student engagement. These efforts contributed to improvements in ELA scores, reflecting the positive impact of literacy support. However, the decline in math achievement suggests that while instructional supports were in place, further refinement and deeper integration of strategies are needed to fully meet student needs in math.

For Action 3: This action was moderately effective in supporting English Learners' progress. The consistent use of ELD strategies, targeted instruction by paraeducators and ELD staff, and the integration of tools like Rosetta Stone helped maintain a slight increase in the percentage of English Learners making progress—rising from 47.9% to 49.7%. While this reflects some growth, it falls short of the 60% target, indicating the need for deeper instructional support and more consistent implementation across classrooms.

Action 5 was partially effective. While the average daily attendance (ADA) slightly declined from 93% to 92%, the school made notable progress in reducing chronic absenteeism—from 28.6% to 15.3%. The implementation of school-wide and individual incentives helped re-engage students and families, especially those with prior attendance issues. However, the overall ADA goal of 94% was not met, indicating a need to strengthen outreach efforts and support systems for consistently absent students.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 1 Reflections and Planned Changes:

Based on the outcomes and reflections from the prior year, Iftin Charter School will maintain the overall goal of using data to inform instruction but will implement several key adjustments to improve effectiveness. While the benchmark assessments will continue, additional time and professional development will be dedicated to training teachers on data analysis and instructional planning based on results. The school will also revise its benchmark growth target to better align with student baseline performance and instructional pacing. To address the decline in math outcomes, specific actions will be added to strengthen math intervention supports and ensure the benchmark assessments are aligned with both ELA and math curricula. These adjustments are intended to enhance the use of data in real-time decision-making and increase the impact of assessments on student achievement.

Action 2 ICS will continue to invest in PLCs and instructional collaboration but will increase the focus on implementation follow-through and content-specific supports, particularly in math. Additional training will be provided to PLC facilitators to help guide more focused discussions on student achievement data and instructional outcomes. The Curriculum and Instruction Committee will also expand its role in reviewing the effectiveness of prior professional learning and identifying targeted areas for further development. The metrics will remain consistent, but future actions will include new math-focused learning cycles and increased time for inter-grade collaboration.

Action 3 Based on reflections, ICS plans to deepen the implementation of GLAD strategies and small group instruction with additional professional development focused specifically on math interventions. The role of the Math Resource Teacher will be expanded to include more direct coaching for classroom teachers and closer monitoring of math progress. The school will also enhance technology integration efforts to better support differentiated instruction. Metrics will continue to focus on academic growth in ELA and math, with a renewed emphasis on closing the math achievement gap.

Action 4 Based on the year's outcomes, ICS will maintain the goal and core actions but refine its approach to support greater growth in English proficiency. Planned changes include increased collaboration between ELD and general education teachers, more structured use of ELD curriculum, and regular monitoring of language development data. Professional development will be expanded to ensure more consistent classroom implementation of designated and integrated ELD strategies.

Action 5 For the coming year, ICS will retain the 94% ADA goal but will implement more targeted and tiered attendance interventions. Changes include increased home-school communication for at-risk students, more frequent monitoring, and expanded recognition systems to celebrate consistent attendance. Additionally, staff will receive training on best practices for addressing chronic absenteeism. Metrics will be refined to track monthly attendance trends more closely by subgroup and grade level.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Professional Development, Assessment, and Data	Iftin Charter School (ICS) will administer school-wide benchmark assessments three times per school year to evaluate student mastery of the Common Core State Standards. Classroom teachers will use this data to guide instruction, plan lessons, and utilize additional support systems or programs as needed.	\$41,948.75	No Yes
1.2	PLC/Assessment and Data	Professional learning communities (PLC), vertical planning meetings, and instructional support staff will meet regularly to analyze student data and make informed decisions about the instructional needs of each student. The Curriculum and Instruction Committee with representation across all grade spans and programs will continue to provide regular input on Professional Learning topics. Responsibilities will include developing the necessary work groups to make curriculum recommendations and professional learning activities that support ICS in meeting its objectives for student learning; monitor the functions of the work groups; develop a plan for professional learning based on the needs of students and staff.	\$105,907.00	Yes
1.3	Academic and Instructional Support	Improved instructional practices that include consistent use of GLAD strategies, small group instruction, and the effective integration of technology tools. The Curriculum and Instruction Committee will lead efforts to apply the selected instructional framework to ensure continuous improvement. Iftin will hire a Reading Specialist and Math resource teacher that will collaborate with stakeholders to support students and staff. Students will receive individualized interventions and enrichment opportunities on a daily basis.	\$397,402.00	No Yes
1.4	Academic and Instructional Support	Classroom teachers will differentiate instruction for English Learners by utilizing English Language Development instructional strategies and	\$184,350.00	No Yes

Action #	Title	Description	Total Funds	Contributing
		curriculum. English Language Learners will show growth in their English Language Development and proficiency.		
1.5	Attendance and Instructional Support	ICS will develop attendance goals and incentives for all students, individual students, classes and grade levels so that we maintain an average daily attendance rate of 94% or greater each year.	\$6,000.00	No Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Engagement: Iftin Charter School will engage parents and the community as partners through communication, collaboration, and education to ensure that all students are college ready. Iftin will foster a learning-centered culture dedicated to academic rigor, cultural literacy, and compassion built on the core values of Integrity, Focus, Tolerance, Independence, and Nurturing that will provide all students with a nurturing and safe learning environment through the integration of social-emotional learning that promotes positive behavior.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

The goal reflects the feedback obtained from all the stakeholders's contribution and ensuring in meeting the needs of all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Parental Training and workshops	7 Meetings held 2023-24	Fulfilled Monthly Parent Meeting and workshop		Monthly meeting workshop/training sessions for Parents	Met goal

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.
 A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Action 1: This goal was carried out as planned, with parents actively participating in SSC, ELAC, LCAP meetings, and other site-based decision-making forums. Monthly meetings were consistently held, and administration maintained open availability for communication with

families. A key success was the increased visibility and effectiveness of bilingual outreach staff, which improved trust and family participation. A minor shift from the original plan was the additional outreach and support offered in response to families' evolving needs, which contributed to the increase in actual expenditures. A continued challenge is ensuring high and consistent turnout, particularly for working families, which ICS plans to address with more flexible and accessible engagement options moving forward.

Action 2: The goal was carried out as planned, with regular parent workshops, technology access, and learning supports offered throughout the year. A substantive difference from the original plan was the increased investment in outreach and support services (e.g., transportation and translation), which helped improve access and engagement. A major success was the high level of parent interest and satisfaction. A continued challenge was maintaining consistent attendance across all events, which ICS will address through improved scheduling, promotion, and feedback-informed planning.

Action 3: The goal was implemented with fidelity, with before- and after-school tutoring, ELD push-in and pullout services, and math and reading interventions provided regularly. A substantive shift was the expansion of services enabled by the ASES grant, which allowed ICS to broaden its program offerings and reach more students with both academic and enrichment activities. A key success was the increased student participation and improved engagement across grade levels. A challenge included ensuring consistent attendance in extended programs, which the school will continue to address through improved communication with families and targeted outreach.

Action 4: This goal was implemented as planned, with bilingual outreach personnel actively engaging families through various channels. Monthly and event-based communication was provided in English, Somali, and Spanish through flyers, texts, phone calls, and SchoolMessenger. A success was the improved turnout at parent meetings and events, and a more informed parent community. A notable difference from the original plan was the increased transportation support offered for families to attend school functions. A continued challenge was ensuring engagement with harder-to-reach families, which ICS plans to address through home visits and more personalized outreach.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For Action 1, Iftin Charter School originally budgeted \$130,500 for bilingual community outreach and parent engagement support. Actual expenditures totaled approximately \$157,564, resulting in a variance of \$27,064. This increase reflects the school's expanded efforts to provide multilingual support to families across languages including Spanish, Somali, and Pashto. Additional hours, increased outreach needs, and higher staffing costs contributed to this variance. The overage aligns with the school's commitment to inclusive and accessible engagement opportunities for all families.

For Action 2, ICS originally budgeted \$35,000 and ended with actual expenditures totaling \$54,076, resulting in a material variance of \$19,076. This increase is attributed to expanded efforts to improve family engagement, including higher-than-anticipated costs for community outreach staffing, additional print and marketing materials, transportation assistance for families, and enhanced support during workshops. These additional investments were made in response to parent needs and to ensure inclusive, accessible programming.

For Action 3, ICS originally budgeted \$294,500 for academic interventions and enrichment programs. Actual expenditures totaled \$388,279.41, resulting in a material variance of \$93,779.41. This increase was largely due to the expansion of before- and after-school tutoring, additional staffing for ELD and academic support, and broader student participation. The increase was also supported in part by the After School Education and Safety (ASES) program grant, which allowed ICS to extend services and offer a more robust set of enrichment and academic support options.

For Action 4, ICS originally budgeted \$76,000 for outreach, communication, and community engagement activities under Action 4. Actual expenditures totaled \$83,350, resulting in a material variance of \$7,350. This increase was due to additional transportation services for families, expanded use of communication tools such as texting and SchoolMessenger, and increased outreach and advertising efforts to support enrollment and family engagement. These costs reflect ICS's commitment to making school communications more accessible and community involvement more inclusive.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Action 1: This action was effective in deepening family engagement and strengthening communication between the school and its diverse parent community. Bilingual outreach staff played a critical role in bridging language gaps and encouraging participation in key decision-making committees such as SSC, ELAC, and LCAP meetings. Regular parent engagement events, conferences, and monthly meetings contributed to increased awareness of student progress, program goals, and school initiatives. The flexibility in scheduling and use of community liaisons ensured more equitable access to information and involvement.

Action 2 was effective in strengthening parent-school partnerships and equipping families with strategies to support student success. The workshops offered practical guidance in areas such as literacy, special education, and parenting, while the availability of technology and English language learning tools helped break down language and access barriers. Transportation support and multilingual outreach helped increase participation, and overall, the action positively contributed to building trust and engagement among the school's diverse parent community.

Action 3 was effective in increasing access to academic support and enrichment opportunities for all students. The intervention programs, including ELD support and guided reading, provided targeted assistance to struggling students. The ASES grant helped strengthen the school's after-school program offerings by allowing for additional staffing, enrichment activities, and tutoring. These combined efforts supported improvements in engagement, especially among English Learners and students in need of academic intervention. Though benchmark growth fell short of the target, the interventions contributed to gains in ELA scores and reductions in chronic absenteeism.

Action 4 was effective in strengthening communication and engagement with families across multiple languages and platforms. The use of bilingual Somali-English and Spanish-English personnel significantly improved access to information and services for non-English-speaking families. Interpretation and translation services helped increase family participation in IEP, SST, and school-wide meetings. Parent surveys and needs assessments allowed ICS to tailor events and workshops to family interests. Overall, these efforts contributed to a more connected and informed school community.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 1: While the overarching goal remains unchanged, ICS will strengthen its approach in the coming year by expanding parent education workshops (including through PIQE), increasing communication through multiple platforms, and enhancing the feedback loop from families to school leadership. Based on feedback and participation levels, ICS will explore offering hybrid or recorded sessions to accommodate parent schedules and ensure broader access. Metrics will be refined to track both attendance at engagement events and parent input on school initiatives more systematically.

Action 2: Based on reflections from this past year, ICS will continue with the same core goal and actions, but will enhance outreach strategies, diversify workshop topics, and offer virtual or evening sessions to better meet families' schedules. Metrics will now include attendance tracking by subgroup, post-event feedback, and analysis of how parent participation correlates with student academic or behavioral outcomes.

Action 3: ICS will continue to offer multi-tiered academic and enrichment supports, leveraging the ASSES grant to expand programming. Changes include enhanced progress monitoring for students receiving intervention, improved alignment of intervention strategies with classroom instruction, and more structured enrichment pathways. Metrics will be updated to include academic growth measures for students participating in extended-day programs and their rate of attendance and engagement in those supports.

Action 4: ICS will continue with the current goal and strategies but will expand its outreach to include Arabic-speaking families more intentionally and increase support for newcomer families. Based on reflection and parent feedback, the school will also explore incorporating digital tools (such as automated multilingual surveys) to better understand parent needs. Metrics will now include parent participation in community events, response rates to surveys, and parent satisfaction data collected throughout the year.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Parental Engagement	Parental Involvement in decision-making includes input from parents in programs, activities and procedures. An annual meeting will be held for parents to explain the goals and purpose of title programs and review of	\$157,564.00	No Yes

Action #	Title	Description	Total Funds	Contributing
		<p>complaint procedures.</p> <p>Parents are actively involved and engaged in several key committees and meetings;</p> <ul style="list-style-type: none"> • The parent/teachers conferences • School Site Council (SSC) • English Learner Advisory Committee (ELAC) • Local control funding formula (LCFF) • Local Control and Accountability Plan (LCAP) • school calendar Development • Volunteer Program <p>Additionally, ICS will offer a flexible number of parent engagement meetings and parent institute of quality education PIQE to implement training. The School Site Council/ELAC will be held once a month to inform parents, student achievement progress, funding status and allow evaluation of plans. The administration will be available daily to answer questions or clarify information.</p>		
2.2	Parental Engagement	ICS will provide parents with additional support through ongoing educational opportunities and access to technology and language-learning programs to support English acquisition. Parental workshops will focus on equipping families with the skills and resources needed to support their children’s academic success. Topics will include literacy development, positive parenting strategies, and understanding special education processes. These efforts aim to strengthen family engagement and empower parents as partners in their children's learning.	\$54,076.00	No Yes
2.3	Academic Intervention	Iftin Charter School (ICS) will provide intervention support through before-and-after school tutoring for students identified as low-performing, along with a variety of learning supports such as differentiated instruction and targeted interventions for all students as needed. Interventionists will implement the following programs:	\$388,279.00	No Yes

Action #	Title	Description	Total Funds	Contributing
		<p>English Language Development (ELD): Push-in support Reading: Push-in Guided Reading for grades K-5, providing teacher support as needed Pullout Reading Intervention groups for grades 4-8 Mathematics: Push-in support for grades 3-8</p> <p>Additionally, ICS will offer enrichment and extracurricular opportunities for all students before, during, and after school. The Instructional Leader and Intervention Team will meet monthly to review data and monitor the effectiveness of programs based on student responses to instruction and intervention.</p>		
2.4	Community Outreach	<p>Iftin Charter School (ICS) is dedicated to fostering strong community ties by hosting a variety of events for our school community. To ensure these events and workshops meet the needs and interests of our parents, ICS will conduct parent surveys and needs assessments.</p> <p>ICS will continue to employ bilingual personnel proficient in Somali-English and Spanish-English to maintain open lines of communication. These personnel will be responsible for:</p> <p>Outreach: Scheduling, coordinating, and facilitating parent meetings Interpretation: Providing interpreting services for IEP and SST meetings Translation: Translating school documents and correspondence into Somali, Spanish, and Arabic Student Recruitment: Recruiting students for enrollment Distribution: Distributing educational materials to the community Support: Assisting families in finding services and supports</p> <p>The Parent Liaisons, will serve on the School Site Council (SSC) committee. Information will be disseminated to parents through various methods:</p> <p>SchoolMessenger App: Providing updates in English, Somali, and Spanish Informational Flyers: Sending flyers home with students</p>	\$83,350.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Phone Dialers/Text Messages: Sending important notifications and reminders</p> <p>Meeting Agendas: Sharing agendas for upcoming meetings</p> <p>Face-to-Face Conversations: Engaging with parents directly</p> <p>By utilizing these methods, ICS ensures that all parents are well-informed and actively involved in the school community.</p>		

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Conditions of Learning: Iftin will maintain a safe, healthy learning environment by providing sufficient staffing and ensure that each and every child has access to standards-aligned curricula taught by qualified teachers. ICS will create opportunities for students to become interested in school and learning through technology-based activities such as project-based learning, extended extracurricular and expanded learning program involvement, including other enrichment opportunities (arts programs, field trips, assemblies, athletics, etc.). Maintain clean, safe, and appealing facilities conducive to learning.	Broad Goal

State Priorities addressed by this goal.

Priority 2: State Standards (Conditions of Learning) Priority 3: Parental Involvement (Engagement) Priority 6: School Climate (Engagement)
--

An explanation of why the LEA has developed this goal.

This goal also reflects feedback from stakeholders who recognize the importance of a holistic educational experience.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Maintain 100% of staff trained in use of instructional programs, instructional tools, and assessments.	100%	100%		100%	0%
3.2	100% of students will have home access to technology.	100%	97%		100%	3% Variance
3.3	% of students, staff and parents feels safe, engaged and supported.	98%	98%		100%	2% Variance

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.4	Maintain a suspension rate of less than 2%.	1%	1%		<1%	0%
3.5	Well maintained school campuses: Facilities Inspection Tool (FIT)	Fair-to-Good repair standard.	Fair-to-Good repair standard.		Exceed good repair standard.	No Changes
3.6	100% of staff trained and implementing MTSS concepts and strategies.	100% of staff trained and implementing MTSS concepts and strategies.	96% of staff trained and implementing MTSS concepts and strategies.		100%	4% Variance

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Action 1: The goal was fully implemented, with key instructional and support staff in place throughout the year. A notable difference from the original plan was the increased number of hires in response to rising student enrollment. This expansion ensured continued access to academic support and maintained a safe school environment. A major success was the school's ability to scale staffing to meet the needs of a growing student body without compromising quality. A challenge involved managing the financial impact of staffing increases, which will require strategic resource allocation in future planning.

Action: 2: The goal was successfully implemented, with no major deviations from the planned actions. ICS maintained the use of Common Core-aligned curriculum across all grade levels and provided consistent instructional support. The school psychologist played a central role in supporting at-risk students through early identification and intervention planning. A key success was the timely provision of supports that helped minimize learning gaps. A challenge involved ensuring all instructional staff had the tools to fully differentiate instruction in real time, which will be addressed through targeted coaching and PLC collaboration in the upcoming year.

Action 3: The goal was carried out as planned, with substantive improvements in classroom technology. ICS invested in new interactive whiteboards, replacing outdated equipment and enhancing instructional delivery. The school also upgraded student Chromebooks to ensure equitable access to online learning tools. A success was the improved student engagement and instructional flexibility enabled by these tools. A challenge included ensuring all staff were fully trained to utilize the new technology to its fullest potential, which ICS will address through additional professional development in the coming year.

Action 4: The goal was implemented as planned, with the establishment of a strong safety team and the rollout of a campus-wide supervision protocol. The Dean of Students and Director of School Culture and Climate played key roles in shaping a positive, safe environment, supported by consistent visibility of supervision staff and security personnel. A notable success was the improved sense of safety reported by

students and staff. A minor challenge was ensuring full adoption of new supervision expectations early in the year, which was addressed through follow-up training and weekly monitoring.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 1: ICS originally budgeted \$4,535,000 for staffing and operational support under Action 1. Actual expenditures totaled \$5,793,170, resulting in a material variance of \$1,258,170. The primary reason for this increase was higher-than-anticipated enrollment, which required the hiring of additional instructional and support staff to maintain safe and effective learning conditions. Increased student enrollment also led to greater needs in supervision, janitorial services, and intervention staffing to ensure that all students continued to receive appropriate support in a clean and well-managed environment.

Action 2: ICS originally budgeted \$85,650 for the implementation of standards-aligned curriculum, student academic supports, and psychological services. Actual expenditures totaled \$73,501.46, resulting in a variance of \$12,148.54. The cost savings were primarily due to efficient use of contracted services, scheduling adjustments, and lower-than-anticipated expenses for assessments and materials. All planned services were delivered without reducing scope or impact.

Action 3: ICS originally budgeted \$175,000 to support educational technology infrastructure and tools. Actual expenditures totaled \$201,000, resulting in a variance of \$26,000. The overage is attributed to strategic investments in upgrading student Chromebooks and installing new interactive whiteboards in classrooms. These enhancements were deemed necessary to modernize instruction and improve student engagement across all grade levels, particularly as technology continues to play a central role in both instruction and school operations.

Action 4: ICS budgeted \$225,000 for this action, and actual expenditures aligned with the planned amount. There were no material differences. Funds supported key personnel and resources that contributed to campus safety, climate, enrichment, and student support.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Action 1: This action was effective in sustaining the core conditions necessary for learning. ICS maintained 100% appropriately credentialed and assigned teachers and ensured adequate staffing across all key areas, including student support, academic intervention, mental health, and campus safety. Despite increased enrollment, the school preserved a stable, well-supervised, and safe learning environment, which supported student engagement and access to services.

Action 2: This action was effective in ensuring that all students—including English Learners, students with disabilities, foster youth, and those experiencing homelessness—had access to a rigorous, standards-aligned instructional program. The school psychologist supported early identification of student needs, participated in SST meetings, and helped guide intervention strategies. ICS staff delivered high-quality instruction aligned with the Common Core, while additional supports were provided to address both academic and language development needs.

Action 3: was effective in enhancing the use of educational technology to support 21st-century learning. The deployment of interactive whiteboards expanded opportunities for dynamic, student-centered instruction. Upgraded Chromebooks ensured that all students had reliable access to digital tools for research, collaboration, and curriculum-based learning. The improved infrastructure also enabled more seamless communication with families and allowed students to engage in blended learning both on campus and remotely when needed.

Action 4: This action was highly effective in supporting a safe and engaging learning environment. ICS maintained dedicated staff to lead and implement safety and climate initiatives, including two security guards, a Dean of Students, a Director of School Culture and Climate, and multiple supervision aides. The team implemented a new schoolwide supervision protocol to ensure consistent safety coverage across the campus. These efforts, combined with character education and enrichment activities, contributed to positive climate survey results and improved student engagement.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 1: ICS will maintain the goal but will adjust staffing strategies and metrics to align with projected growth and ongoing needs. This includes enhanced planning for support roles such as supervision staff, interventionists, and counselors, particularly in response to enrollment increases. New metrics will focus on student-to-staff ratios, timeliness of service delivery (e.g., counseling, intervention), and the continued implementation of facilities and safety protocols.

Action 2: For the coming year, ICS will maintain the same goal but will enhance the use of formative assessments to better track student progress and adjust instruction in real time. The school will expand professional development around Universal Design for Learning (UDL), differentiation, and targeted supports for English Learners and students with IEPs. Metrics will include subgroup progress on state and benchmark assessments, frequency of SST referrals, and implementation fidelity of intervention plans.

Action 3: Moving forward, ICS will build on this year's progress by providing additional teacher training on the effective integration of educational technology into core instruction. Metrics will be refined to track student technology usage by subject area, classroom technology integration practices, and teacher feedback on training needs. The school will also pilot new digital learning platforms to support differentiated instruction and student engagement.

Action 4: Based on implementation reflections, ICS will strengthen data collection around student behavior, incident reports, and engagement in enrichment activities. While the goal and core actions remain the same, staff will receive additional training in the new supervision protocol and MTSS practices. Expanded metrics will include tracking Tier 2 and Tier 3 student supports, climate survey trends, and enrichment participation rates by grade level.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Personnel	<p>Iftin Charter School will employ the following staff to ensure basic conditions of learning and school safety.</p> <ul style="list-style-type: none"> • Administrators • School Psychologist • 100% of Classroom Teachers are appropriately credentialed and assigned • Education Specialist • Intervention Teachers • School Guidance Counselor • Guidance Deans • Instructional Aides • Office, Clerical, and Administrative Staff • Technology Coordinator • Janitorial and Maintenance Staff • Supervision and Security Staff 	\$5,793,170.00	Yes
3.2	Curriculum and Instruction	<p>ICS will provide standards-aligned curriculum, assessments and high quality instruction to prepare students for college and career ready. All students, including English learners, youth in transition, and those with disabilities will have equitable access to Common Core State Standards-aligned curricula.</p> <p>School Psychologist(s) will provide screening and early identification of learning disabilities and other challenges students face. Attend student study team meetings and recommend appropriate interventions or modifications as needed, especially for low income, English learner, foster youth and homeless students.</p>	\$73,501.00	Yes

Action #	Title	Description	Total Funds	Contributing
		ICS will implement effective core instruction, as well as appropriate learning supports and interventions, to ensure that English Learners make expected progress in attaining English and in academic achievement.		
3.3	Technology Integration	<p>ICS will maintain technology frames that will guide the education program so students can meet the challenges of the 21st Century. ICS will be more reliant on technology for communication, industry, academics, and networking. Iftin will address all technical needs, acquaint students with the benefits and applications for their education and knowledge while preparing them through the use of the computer, software, and the Internet that opens the world of information and learning. ICS will provide educational technologies to improve teaching and learning.</p> <p>ICS will develop and deploy technology in the school including an administrative network that serves as the infrastructure and backbone to classroom instruction. Internet connectivity permits parent and student remote access.</p>	\$105,000.00	Yes
3.4	School Culture and Climate	ICS will provide a safe, supportive, and enriching learning environment for all students. A School Safety Committee will oversee the annual review of the safety plan, ensure staff receive ongoing training in emergency procedures, conduct monthly safety drills, and coordinate campus supervision. To foster a positive school climate, ICS will implement a character education program for all students, with the goal of having at least 95% of students, staff, and parents report feeling safe and supported. Students will also benefit from a variety of enrichment opportunities, including arts, athletics, field trips, and assemblies. The school will maintain clean, well-maintained facilities and implement a Multi-Tiered System of Support (MTSS) to provide academic, behavioral, and social-emotional interventions tailored to varying levels of student need.	\$225,000.00	Yes

Action #	Title	Description	Total Funds	Contributing

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$1,180,409	\$45,337

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
17.552%	0.000%	\$0.00	17.552%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	<p>Action: Professional Development, Assessment, and Data</p> <p>Need: Provide a comprehensive and responsive instructional approach that enhances student outcomes and promotes continuous academic improvement</p>	The professional development plan will prioritize enhancing teachers' skills to effectively deliver core content, with a particular emphasis on addressing the academic needs of English Learners and low-income students. This LEA-wide initiative is designed to improve teaching practices for all educators, ensuring that every student benefits from higher-quality instruction and more equitable access to academic support.	Several key metrics will be used, including student performance data from assessments, teacher evaluations, and feedback from professional development sessions. Progress of English Learners, student engagement levels, teacher participation in

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide Schoolwide</p>		<p>training, and the utilization of support programs will also be tracked to ensure improved teaching practices are benefiting all students.</p>
<p>1.2</p>	<p>Action: PLC/Assessment and Data</p> <p>Need: Improvement in teaching practices, curriculum alignment, and overall student outcomes at ICS.</p> <p>Scope: LEA-wide Schoolwide</p>	<p>The actions of regular PLCs, address the need for a data-driven, consistent approach to improving student outcomes. These efforts ensure that instructional strategies and professional development are aligned across all grade levels, benefiting all students. The Curriculum and Instruction Committee supports this by guiding curriculum recommendations and professional learning topics.</p>	<p>Metrics related to measuring this action Goal 1 Metric # 1.1, 1.2, 1.3, 1.4</p>
<p>1.3</p>	<p>Action: Academic and Instructional Support</p> <p>Need: The need for improved instructional practices at Iftin arises from the necessity to enhance student learning and engagement through effective strategies such as GLAD, small group instruction, and technology integration.</p> <p>Scope: LEA-wide Schoolwide</p>	<p>The actions outlined—improving instructional practices through consistent use of GLAD strategies, small group instruction, and effective technology integration—directly address the need for enhanced student engagement and academic achievement.</p>	<p>We will monitor the effectiveness of our actions by regularly analyzing student performance data, gathering feedback from teachers and staff, and observing classroom practices to ensure the consistent implementation of instructional strategies. Additionally, we will track the progress of students receiving targeted interventions and enrichment opportunities, ensuring that all students</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
			benefit from improved instructional practices. This ongoing assessment will allow us to make data-driven adjustments and enhancements to our educational approaches, ultimately fostering a supportive and effective learning environment for all students.
<p>1.4</p>	<p>Action: Academic and Instructional Support</p> <p>Need: The need here is to support English Learners (ELs) in developing their English proficiency while ensuring they can access grade-level content.</p> <p>Scope: LEA-wide Schoolwide</p>	<p>The actions address the need by ensuring that English Learners (ELs) receive instruction that is specifically tailored to their language development needs. Differentiating instruction using English Language Development (ELD) strategies helps ELs access both content and language, allowing them to make progress in their English proficiency while engaging with grade-level material.</p>	<p>English Language Proficiency assessments (e.g., ELPAC scores), growth in ELD proficiency levels, academic performance in content areas, and state standardized test results. Additional metrics include reclassification rates, teacher observations, and student engagement indicators like attendance and classroom participation.</p>
<p>1.5</p>	<p>Action: Attendance and Instructional Support</p> <p>Need: The need here is to improve and maintain high student attendance rates to support academic success.</p> <p>Scope:</p>	<p>Consistent attendance is critical for student learning and achievement, as students who regularly attend school have more opportunities to engage with instruction, participate in class activities, and develop essential academic and social skills.</p>	<p>Attendance effectiveness include average daily attendance (ADA), chronic absenteeism rates, individual student attendance, class/grade-level attendance, and participation in incentive programs. These metrics help track progress toward</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide Schoolwide		maintaining a 96% attendance rate and evaluate the success of attendance incentives.
2.1	<p>Action: Parental Engagement</p> <p>Need: The identified needs include fostering active parental involvement and engagement in decision-making processes to enhance student outcomes and school programs.</p> <p>Scope: LEA-wide Schoolwide</p>	The actions address the needs of unduplicated pupils (such as English Learners, low-income students, and foster youth) by actively involving their parents in decision-making processes, which enhances support for these students. Programs like the School Site Council (SSC), English Learner Advisory Committee (ELAC), and parent-teacher conferences ensure that parents' voices are heard in shaping the educational experience and resources for their children.	To monitor the effectiveness of parental involvement in decision-making for unduplicated pupils, key metrics include attendance rates at committees like the School Site Council (SSC) and ELAC, feedback from parent surveys, and tracking action items raised in meetings.
2.3	<p>Action: Academic Intervention</p> <p>Need: The identified need is to support low-performing students and ensure that all students receive the necessary interventions to improve their academic performance in key areas, particularly in English language development, reading, and mathematics.</p> <p>Scope: LEA-wide Schoolwide</p>	The actions support the needs of unduplicated pupils by providing targeted interventions like English Language Development (ELD), guided reading, and differentiated instruction to help them overcome academic challenges. Implementing these programs on a schoolwide basis ensures equitable access and a systematic approach, facilitating collaboration among educators and data-driven decision-making. Additionally, by offering enrichment and extracurricular opportunities, the school addresses the holistic needs of students, promoting both academic success and personal growth.	To monitor the effectiveness of intervention support at Iftin Charter School (ICS), key metrics include academic performance data (standardized tests and report card grades), English language proficiency assessments, participation rates in tutoring programs, and progress monitoring through formative assessments. Additionally, tracking attendance in intervention sessions, collecting feedback from

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
			students and parents, and monitoring retention rates will provide insights into the impact of the interventions on student outcomes.
2.4	<p>Action: Community Outreach</p> <p>Need: The identified needs of unduplicated pupils include effective communication due to language barriers, increased parental engagement through tailored events, access to resources and support services, community building to foster a sense of belonging, and efforts to enhance student recruitment and retention. By addressing these needs, Iftin Charter School (ICS) aims to create an inclusive environment that empowers families and improves the educational experience for unduplicated pupils.</p> <p>Scope: LEA-wide Schoolwide</p>	The actions address the needs of unduplicated pupils by ensuring effective communication, enhancing parental engagement, and providing access to essential resources. Employing bilingual personnel promotes equity and inclusivity, allowing all families to participate fully in school activities. A schoolwide approach fosters community engagement, holistic support, and collaboration among educators and families, ensuring that programs are tailored to the specific needs of the community.	To monitor the effectiveness of parental engagement actions at Iftin Charter School (ICS), key metrics include parent participation rates in events and workshops, survey responses assessing satisfaction, and usage of translation and interpretation services. Additionally, analyzing the academic performance of unduplicated pupils, tracking community resource utilization, and monitoring retention rates will provide insights into the impact of these initiatives.
3.1	<p>Action: Personnel</p> <p>Need: Access to qualified staff, mental health support, specialized educational resources, and a safe learning environment.</p>	The actions at Iftin Charter School address the needs by ensuring access to qualified staff, including credentialed teachers, school psychologists, and guidance counselors, which fosters high-quality instruction and mental health support. Specialized educational resources and intervention services provide tailored strategies for	Staff qualifications, retention, and engagement in school activities will assess the overall impact of the support services and inform necessary adjustments.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide Schoolwide</p>	<p>diverse learners, while supervision and security staff create a safe environment.</p>	
<p>3.2</p>	<p>Action: Curriculum and Instruction</p> <p>Need: Equitable access to standards-aligned curricula, timely screening and early identification of learning disabilities, and targeted interventions to support their academic progress.</p> <p>Scope: LEA-wide Schoolwide</p>	<p>The actions at Iftin Charter School address the needs of unduplicated pupils through a schoolwide approach that includes providing access to standards-aligned curricula, early identification and intervention for learning disabilities, and effective core instruction with targeted supports.</p>	<p>Tracking academic performance data, progress monitoring for targeted interventions, and screening and referral rates for learning disabilities.</p> <p>Attendance and behavioral metrics will gauge student engagement and social-emotional well-being.</p>
<p>3.3</p>	<p>Action: Technology Integration</p> <p>Need: Focus on equitable access to technology, digital literacy education, and support for remote learning.</p> <p>Scope: LEA-wide Schoolwide</p>	<p>Iftin Charter School addresses the needs of unduplicated pupils by providing equitable access to technology and enhancing digital literacy through schoolwide initiatives. These actions ensure that low-income students and English learners can fully engage in their education, bridging the digital divide.</p>	<p>Surveys of students, parents, and staff to gather feedback on technology accessibility and program effectiveness.</p> <p>Academic Performance Data to track changes in grades and test scores.</p> <p>Engagement Metrics to assess participation in remote learning and digital literacy programs.</p> <p>Attendance Rates to evaluate the impact of</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
			<p>technology initiatives on student attendance.</p> <p>Technical Support Requests to identify common challenges faced by students and families.</p> <p>These metrics will enable the school to assess program effectiveness and make data-informed improvements.</p>
<p>3.4</p>	<p>Action: School Culture and Climate</p> <p>Need: The need to create an inclusive and supportive environment that enhances the educational experience for all students.</p> <p>Scope: LEA-wide Schoolwide</p>	<p>Iftin Charter School's actions address the needs of unduplicated pupils by establishing a School Safety Committee, implementing character education, and adopting a Multi-Tiered System of Support (MTSS). These initiatives foster a secure and supportive environment, ensuring that vulnerable students receive tailored academic and social-emotional assistance.</p>	<p>School Climate Surveys and Disciplinary Data</p>

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
2.2	<p>Action: Parental Engagement</p> <p>Need: Many families of these students may face language barriers, limited access to technology, or lack knowledge about how to navigate the educational system, including special education.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	The parent resource room and workshops are designed to address these needs by providing parents with opportunities to improve their English skills, learn effective parenting strategies, enhance literacy, and understand special education processes. This support helps families become more involved in their children's education, leading to better academic and social outcomes for unduplicated pupils.	Parent participation rates, feedback surveys, skill improvement assessments, utilization of resources, academic progress of unduplicated pupils, and community feedback. These metrics will help evaluate how well the programs enhance parental involvement and support the educational needs of these students.

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

N/A

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

ICS will prioritize the recruitment of the following personnel:

Counselors: To provide targeted emotional and psychological support, address trauma, and assist with social integration.

Academic Coaches and Tutors: Specializing in subjects where students commonly struggle, to offer one-on-one and small group tutoring sessions.

Paraprofessionals and Classroom Aides: To assist teachers in managing classrooms more effectively and providing individualized attention to students.

Funding will be allocated for professional development to ensure that newly hired and existing staff are well-equipped to meet the specific needs of foster youth, English learners, and low-income students. This includes:

- Training in trauma-informed practices and culturally responsive teaching methods.
- Workshops on effective strategies for English language acquisition and literacy development.
- Sessions focused on the unique challenges faced by low-income students and strategies to support them.

We will expand existing support programs and create new initiatives tailored to the needs of our target student populations, such as:

- Extended Learning Opportunities: After-school and summer programs that provide academic support and enrichment activities.
- Family Engagement Programs: To better involve families in the educational process and provide them with resources and support.
- Mentorship Programs: Connecting students with mentors who can provide guidance, support, and positive role modeling.

The additional concentration grant add-on funding will significantly enhance our capacity to support foster youth, English learners, and low-income students. This comprehensive approach will not only improve their educational outcomes but also contribute to their overall well-being and success.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:12	1:10
Staff-to-student ratio of certificated staff providing direct services to students	1:25	1:24

2025-26 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$6,725,319	1,180,409	17.552%	0.000%	17.552%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$7,615,547.75	\$0.00	\$0.00	\$0.00	\$7,615,547.75	\$6,741,734.00	\$873,813.75

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Professional Development, Assessment, and Data	All	No Yes	LEA-wide School wide				\$0.00	\$41,948.75	\$41,948.75				\$41,948.75	15%
1	1.2	PLC/Assessment and Data		Yes	LEA-wide School wide				\$22,000.00	\$83,907.00	\$105,907.00				\$105,907.00	10%
1	1.3	Academic and Instructional Support	All English Learners	No Yes	LEA-wide School wide	English Learners			\$217,000.00	\$180,402.00	\$397,402.00				\$397,402.00	15%
1	1.4	Academic and Instructional Support	All English Learners	No Yes	LEA-wide School wide	English Learners			\$161,600.00	\$22,750.00	\$184,350.00				\$184,350.00	15%
1	1.5	Attendance and Instructional Support	All	No Yes	LEA-wide School wide				\$0.00	\$6,000.00	\$6,000.00				\$6,000.00	0%
2	2.1	Parental Engagement	All	No Yes	LEA-wide School wide				\$157,564.00	\$0.00	\$157,564.00				\$157,564.00	0%
2	2.2	Parental Engagement	All Students with Disabilities English Learners Foster Youth Low Income	No Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income			\$0.00	\$54,076.00	\$54,076.00				\$54,076.00	0%
2	2.3	Academic Intervention	All	No	LEA-wide				\$107,400.00	\$280,879.00	\$388,279.00				\$388,279.00	15%

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
				Yes	School wide											
2	2.4	Community Outreach		Yes	LEA-wide School wide				\$0.00	\$83,350.00	\$83,350.00				\$83,350.00	10%
3	3.1	Personnel		Yes	LEA-wide School wide				\$5,793,170.00	\$0.00	\$5,793,170.00				\$5,793,170.00	0%
3	3.2	Curriculum and Instruction		Yes	LEA-wide School wide				\$0.00	\$73,501.00	\$73,501.00				\$73,501.00	15%
3	3.3	Technology Integration		Yes	LEA-wide School wide				\$105,000.00	\$0.00	\$105,000.00				\$105,000.00	10%
3	3.4	School Culture and Climate		Yes	LEA-wide School wide				\$178,000.00	\$47,000.00	\$225,000.00				\$225,000.00	10%

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$6,725,319	1,180,409	17.552%	0.000%	17.552%	\$7,615,547.75	115.000%	228.237 %	Total:	\$7,615,547.75
								LEA-wide Total:	\$7,561,471.75
								Limited Total:	\$54,076.00
								Schoolwide Total:	\$7,561,471.75

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Professional Development, Assessment, and Data	Yes	LEA-wide Schoolwide			\$41,948.75	15%
1	1.2	PLC/Assessment and Data	Yes	LEA-wide Schoolwide			\$105,907.00	10%
1	1.3	Academic and Instructional Support	Yes	LEA-wide Schoolwide	English Learners		\$397,402.00	15%
1	1.4	Academic and Instructional Support	Yes	LEA-wide Schoolwide	English Learners		\$184,350.00	15%
1	1.5	Attendance and Instructional Support	Yes	LEA-wide Schoolwide			\$6,000.00	0%
2	2.1	Parental Engagement	Yes	LEA-wide Schoolwide			\$157,564.00	0%
2	2.2	Parental Engagement	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income		\$54,076.00	0%
2	2.3	Academic Intervention	Yes	LEA-wide Schoolwide			\$388,279.00	15%
2	2.4	Community Outreach	Yes	LEA-wide Schoolwide			\$83,350.00	10%

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.1	Personnel	Yes	LEA-wide Schoolwide			\$5,793,170.00	0%
3	3.2	Curriculum and Instruction	Yes	LEA-wide Schoolwide			\$73,501.00	15%
3	3.3	Technology Integration	Yes	LEA-wide Schoolwide			\$105,000.00	10%
3	3.4	School Culture and Climate	Yes	LEA-wide Schoolwide			\$225,000.00	10%

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$7,503,820.00	\$9,408,276.16

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Professional Development, Assessment, and Data	No	\$45,000.00	\$41,948.75
			Yes		
1	1.2	PLC/Assessment and Data	Yes	\$94,000.00	\$105,907.00
1	1.3	Academic and Instructional Support	No	\$320,000.00	\$397,401
			Yes		
1	1.4	Academic and Instructional Support	No	\$170,000.00	\$184,350.00
			Yes		
1	1.5	Attendance and Instructional Support	No	\$6,000.00	\$3,977
			Yes		
2	2.1	Parental Engagement	No	\$130,500.00	\$157,564.00
			Yes		
2	2.2	Parental Engagement	No	\$35,000.00	\$54,076.00
			Yes		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.3	Academic Intervention	No	\$294,500.00	\$388,279.41
			Yes		
2	2.4	Community Outreach	Yes	\$130,000.00	\$83,350.00
3	3.1	Personnel	Yes	\$5,793,170.00	7,521,922
3	3.2	Curriculum and Instruction	Yes	\$85,650.00	\$73,501
3	3.3	Technology Integration	Yes	\$175,000.00	\$201,000.00
3	3.4	School Culture and Climate	Yes	\$225,000.00	195,000

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$1,180,409	\$6,175,650.00	\$0.00	\$0.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Professional Development, Assessment, and Data	Yes	\$45,000.00			
1	1.2	PLC/Assessment and Data	Yes	\$94,000.00			
1	1.3	Academic and Instructional Support	Yes	\$320,000.00			
1	1.4	Academic and Instructional Support	Yes	\$170,000.00			
1	1.5	Attendance and Instructional Support	Yes	\$6,000.00			
2	2.1	Parental Engagement	Yes	\$130,500.00			
2	2.2	Parental Engagement	Yes	\$35,000.00			
2	2.3	Academic Intervention	Yes	\$294,500.00			
2	2.4	Community Outreach	Yes	\$130,000.00			
3	3.1	Personnel	Yes	\$4,535,000.00			
3	3.2	Curriculum and Instruction	Yes	\$85,650.00			
3	3.3	Technology Integration	Yes	\$105,000.00			
3	3.4	School Culture and Climate	Yes	\$225,000.00			

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
	\$1,180,409		0.000%	\$0.00	0.000%	0.000%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of EC Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none"> • Enter the metric number.
Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
 - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
 - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA’s percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA’s current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024



2025-26 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Iftin Charter School	Maslah Yussuf CEO	yussuf@iftincharter.net (619) 265-2411

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2024-25	22	11	0	4	0	0	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Iftin Charter School (ICS) uses a variety of locally selected measures to monitor progress in implementing the California State Board of Education (SBE)-adopted academic standards. These include Measures of Academic Progress (MAP), CAASPP tools and interim assessments, Tools for Teachers, classroom-based assessments, and teacher observations. These tools provide actionable data that guide instruction and ensure alignment with state expectations. This year, CAASPP tools were a key focus of professional development, helping teachers improve instructional alignment with summative assessments.

These measures support ICS's LCAP goals and address the needs of its diverse student population, which includes a high percentage of English learners and students with interrupted formal education.

Progress by content area:

English Language Arts (ELA) & English Language Development (ELD): Fully implemented using Reach for Reading and integrated ELD strategies. Designated and integrated ELD instruction is supported by push-in services from ELD specialists and professional development in literacy and language acquisition.

Mathematics: Full implementation of the Common Core State Standards through Eureka Math. Instruction is supported by IXL, MAP results, and CAASPP interim assessments to inform lesson planning, differentiation, and interventions.

Next Generation Science Standards (NGSS): In the initial implementation phase. ICS uses Discovery Science and integrates STEM-based enrichment projects to foster inquiry and hands-on learning, particularly in grades 6–8.

History-Social Science: ICS uses Studies Weekly, a standards-aligned and grade-appropriate curriculum that supports interactive instruction and historical thinking skills.

Career Technical Education (CTE): In the exploration phase. While a formal CTE program is not yet in place, STEM activities at the middle school level emphasize foundational skills like critical thinking, communication, and problem-solving.

Health and Physical Education: Fully implemented. PE and health instruction are provided by classroom teachers using content aligned with the California standards.

Visual and Performing Arts: Partial implementation. Primary students engage in visual arts through local artist partnerships. The school is exploring ways to expand opportunities in music and performing arts.

World Language: Implementation is emerging. Students are exposed to multilingual content and cultural understanding through ELD, thematic units, and community cultural activities.

ICS supports standards implementation through PLCs, collaborative planning time, professional development, and the strategic use of assessment data. The 2024–25 LCAP prioritizes strengthening instructional alignment, improving support for English learners, and expanding access to intervention and enrichment opportunities to ensure equity and academic success for all learners.

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA’s progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	

Academic Standards	1	2	3	4	5
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

3. Rate the LEA’s progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

Other Adopted Academic Standards

4. Rate the LEA’s progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education						N/A
Health Education Content Standards				4		
Physical Education Model Content Standards				4		
Visual and Performing Arts		2				
World Language						N/A

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered				4	

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

As a TK–8 public charter school serving a predominantly immigrant and English learner population, Iftin Charter School is committed to equitable access to state academic standards for all students. The school continues to invest in professional development, particularly around instructional planning aligned to CAASPP expectations, the use of interim assessments, and implementation of ELD strategies across content areas. Additional focus has been placed on supporting teachers with tools such as Eureka Math, Reach for Reading, Discovery Science, and Studies Weekly to ensure alignment with Common Core and NGSS.

Iftin uses MAP and CAASPP tools to monitor progress and guide instruction, especially for students who enter significantly below grade level. Enrichment opportunities in STEM and visual arts help expand access to a broad curriculum. While progress has been made in implementing core subject standards, ICS is working to strengthen alignment in science, history, and the arts, and to provide more consistent access to high-quality instructional materials and technology for all students.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	4
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

Iftin Charter School has developed strong, trusting relationships with families through consistent outreach, culturally responsive engagement, and inclusive communication practices. The school has created a welcoming environment for all families, particularly for immigrant and newcomer communities, including Somali, Arabic, and Haitian families. Bilingual support staff, including a Parent Liaison and Outreach Coordinator, help bridge communication gaps and foster inclusive engagement. Teachers actively communicate with families through multiple platforms such as ClassDojo, phone calls, parent-teacher conferences, and home language materials. The school also hosts regular family events, workshops, and cultural celebrations to build community and trust.

- Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

While Iftin has made strong progress in fostering relationships, there remains a need to strengthen staff capacity in understanding and engaging with each family's unique strengths and goals. Although efforts have been made through PD and informal outreach, the school is working toward more consistent use of student goal-setting conferences that include families, as well as deeper professional development in family engagement strategies for all staff, particularly new teachers and classified staff.

- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

To improve engagement of underrepresented families, Iftin will increase home visits, offer interpretation at all key events, and provide more targeted outreach to families of students with disabilities and newcomer families. The Parent Liaison and Outreach Coordinator will support this work by conducting focus groups, increasing attendance at SSC and ELAC meetings, and hosting culturally specific parent forums. Additionally, the school will expand staff training on culturally responsive communication and trauma-informed practices to ensure all families feel valued and connected.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	4
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	4
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	5

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

Iftin Charter School has made strong progress in developing structures that promote family engagement in student learning. Parents are regularly invited to school events and academic workshops that address topics such as Common Core standards, home learning strategies, and how to support student use of digital tools like IXL, MAP, and Google Classroom. The school hosts parent-teacher conferences eight times per year, which allows for consistent, ongoing communication about student performance and progress toward goals. Staff use communication platforms such as ClassDojo and the PowerSchool Parent Portal to share updates in families' preferred languages.

Additionally, the school provides information and training to help families understand their educational rights and responsibilities, including IEP processes, ELD services, and academic interventions. The Parent Liaison plays a key role in connecting families to resources and ensuring their voices are heard in school decision-making processes.

- Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

While strong systems are in place, a key area for improvement is the development of more personalized, goal-oriented conversations between teachers, students, and families. Some families have expressed the desire for more involvement in setting learning goals and understanding assessment data. In response, the school is working to implement student-led conferences and training teachers to guide more in-depth academic conversations with families.

Another area of focus is supporting teachers with additional professional development on effective family engagement practices and culturally responsive communication.

- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

To better engage underrepresented families, Iftin will expand outreach through home visits, community-based events, and culturally responsive programming led by the Outreach Coordinator and Parent Liaison. The school will also increase the availability of interpretation services during conferences and academic events and offer more family education workshops based on survey feedback. Special focus will be placed on including families of students with disabilities, newcomers, and those who may not be comfortable navigating school systems. The goal is to empower all families to actively support their child's learning and advocacy.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	4
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	5
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	4
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

Iftin Charter School has established a strong foundation for involving families in school decision-making through active School Site Council (SSC) and English Learner Advisory Committee (ELAC) meetings, both of which maintain balanced representation between staff and parents. These groups provide feedback on policies, school plans, and budget development, including the Local Control and Accountability Plan (LCAP). Families are regularly invited to attend public board meetings, where key updates are shared and input is welcomed.

To build capacity among families, the school provides information in multiple languages and uses bilingual staff to facilitate inclusive and accessible meetings. Parent surveys, both formal and informal, are used to gather feedback on program implementation and areas of need. These efforts have created a culture where parents feel increasingly confident in expressing their views and contributing to school improvement efforts.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

One area for continued growth is increasing the visibility and participation of underrepresented families—particularly newcomers and families of students with disabilities—in formal advisory structures. While opportunities for input exist, not all families feel fully prepared or empowered to participate in discussions involving data analysis, academic planning, or policy feedback.

Additionally, while some collaboration between families and school leaders occurs around family engagement activities, ICS aims to improve shared planning and evaluation of these events to better reflect the interests and needs of the full school community.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

To improve engagement of underrepresented families, Iftin will enhance outreach and provide additional support for families unfamiliar with school systems. The Outreach Coordinator and Parent Liaison will offer targeted training and pre-meeting orientations to help families understand the purpose and structure of advisory groups. More multilingual resources and flexible meeting formats (e.g., virtual or evening meetings) will be offered to remove participation barriers. The school also plans to use student-led presentations and focus groups to elevate family voice and broaden representation in decision-making.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

In the 2024–25 school year, Iftin Charter School administered the California Healthy Kids Survey (CHKS) to students in grades 4–8 to assess perceptions of safety, connectedness, and overall school climate. Survey data was disaggregated by student group, including ethnicity, gender, grade level, and English Learner (EL) status. Key indicators included sense of belonging, perceptions of safety, relationships with adults on campus, and experiences with bullying or harassment.

In addition to CHKS, the school collected climate-related input from families and staff through annual stakeholder surveys. These were supported by behavioral data from the school's electronic monitoring system, attendance records, and feedback from student focus groups and leadership teams.

Highlights from the data include:

Over 70% of students reported feeling safe and respected on campus.

Most students indicated they have at least one adult at school they trust.

Slight disparities were noted in connectedness for newcomer and EL students, who reported lower levels of engagement in schoolwide activities.

Parents generally rated the school highly on safety and communication but suggested more opportunities for involvement and student leadership.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

The 2024–25 data confirmed that Iftin has built a school culture where students feel safe, supervised, and supported. Structured campus procedures—including arrival, dismissal, and transitions—help maintain order and reduce unsafe behaviors. Clear behavior expectations tied to the school's five core values (Show Respect, Act with Integrity, Accept Responsibility, Solve Problems, and Demonstrate Excellence) have been reinforced consistently through staff training, signage, and student recognition programs.

Key strengths:

Positive relationships between staff and students.

Effective supervision practices during recess and unstructured times.

Use of a PBIS rewards system and regular recognition events (e.g., Student of the Week/Month).

Key areas for growth:

Increase student voice and ownership in schoolwide decisions.

Strengthen social-emotional supports and inclusion practices for English Learners and newcomer students.

Expand restorative discipline approaches and behavior intervention supports for repeat infractions.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

In response to 2024–25 climate data, Iftin Charter School has taken or plans to implement the following continuous improvement actions:

1. **Strengthen Restorative Practices:** Staff are receiving additional training in restorative responses and conflict resolution. A more formalized referral and intervention process is being used before suspension is considered, particularly for students with IEPs or repeated behavioral incidents.
2. **Expanded Student Leadership and Voice:** Student-led assemblies, surveys, and leadership roles are being built into school programming to ensure students have input into the culture, events, and systems that affect them.
3. **Enhanced Supervision Systems:** Updated protocols, schedules, and clearly assigned supervision zones are in place to ensure high visibility during all transition periods. Staff document both positive behavior and violations in real-time using an electronic system.
4. **Cultural Connection and Belonging:** Additional cultural events, language-specific family nights, and small-group check-ins with newcomer students are being implemented to increase engagement and a sense of inclusion.
5. **Improved Family Communication:** The Outreach Coordinator and Parent Liaison are hosting family engagement events focused on school climate, safety, and positive behavior. Updates are provided in multiple languages, and interpretation is available at all major meetings.

These improvements are aligned with Iftin’s LCAP goals and reflect a schoolwide commitment to creating a climate where every student is safe, valued, and set up for academic and social success.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

Iftin Charter School uses a combination of master schedules, class rosters, MAP assessments, CAASPP data, ELD service records, IEP documentation, and enrichment participation logs to track student access to a broad course of study. These tools are reviewed across grade spans (TK–8) and disaggregated by student group, including English Learners, students with disabilities, and socioeconomically disadvantaged students. In addition, the school tracks participation in intervention, after-school programming, and “wheel” classes such as character education, PE, and computer lab. Instructional planning and schoolwide programming are aligned to the California Education Code and LCAP goals to ensure equitable access for all student groups.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

All Iftin students in grades TK–8 participate in a comprehensive, standards-based instructional program that includes ELA, math, science, history-social science, PE, ELD, and visual/performing arts. Middle school students access

departmentalized instruction, while elementary students receive integrated core content through self-contained classrooms. All students are enrolled in “wheel” classes such as character education and computer literacy, and primary students participate in visual arts with local artists. Enrichment opportunities, such as STEM projects and intervention programs, are provided after school. ELD specialists support English Learners through integrated and designated instruction. Students with IEPs receive services through inclusion, pull-out, and specialized programs. There are no significant gaps in access between student groups.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

Barriers to full access include limited staffing for specialty subjects (e.g., music and performing arts), scheduling constraints that impact the expansion of electives, and the need for increased resources to provide enrichment during the school day. For students with interrupted formal education, language barriers and lack of academic background pose challenges to fully accessing grade-level curriculum. The school also faces limitations in after-school transportation and facility space, which can reduce participation in extended learning opportunities. Professional development needs remain, especially around universal design for learning and differentiating instruction for a diverse student population.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

In response, Iftin has prioritized expanding access to enrichment and intervention by investing in after-school STEM and arts programming, hiring instructional aides, and increasing push-in ELD and SPED support. The school is exploring partnerships with local organizations to offer music and performing arts instruction. A new goal in the 2024–25 LCAP focuses on increasing access to 21st-century learning tools and digital curriculum. The school is also enhancing professional development to support inclusive practices and differentiated instruction. Schedule adjustments are being considered to embed enrichment into the regular school day and improve equitable access for all student groups.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]				
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					

Coordinating Instruction	1	2	3	4	5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					

Coordinating Services	1	2	3	4	5
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					



Iftin Charter School #0680

Financial Statements
June 30, 2024



Iftin Charter School
Financial Statements
Year Ended June 30, 2024

Table of Contents

<u>INDEPENDENT AUDITOR’S REPORT</u>	<u>1</u>
<u>FINANCIAL STATEMENTS</u>	<u>4</u>
Statement of Financial Position	4
Statement of Activities.....	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements.....	8
<u>SUPPLEMENTARY INFORMATION</u>	<u>21</u>
Schedule of Average Daily Attendance.....	21
Schedule of Instructional Time.....	22
Schedule of Financial Trends & Analysis	23
Reconciliation of Unaudited Financial Report with Audited Financial Statements	24
Notes to Supplementary Information.....	25
Schedule of Expenditures of Federal Awards.....	26
Notes to the Schedule of Expenditures of Federal Awards	27
<u>OTHER INFORMATION</u>	<u>28</u>
Organization Structure.....	28
<u>OTHER INDEPENDENT AUDITOR’S REPORTS</u>	<u>29</u>
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	29
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the <i>Uniform Guidance</i>	31
Independent Auditor’s Report on State Compliance and on Internal Controls over State Compliance	34
<u>AUDITOR’S RESULTS, FINDINGS & RECOMMENDATIONS</u>	<u>37</u>
Schedule of Auditor’s Results	37
Schedule of Findings and Questioned Costs.....	39
Corrective Action Plan.....	42
Schedule of Prior Year Audit Findings.....	43

Independent Auditor's Report

To the Board of Directors
Iftin Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Iftin Charter School (the School), a nonprofit organization, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Iftin Charter School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's financial statements.

The accompanying schedule of expenditures of federal awards as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying financial statements and additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Other Information section of the report, as identified in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



El Cajon, California
December 10, 2024

Financial Statements

Iftin Charter School
Statement of Financial Position
June 30, 2024

Assets

Cash and cash equivalents	\$ 3,276,653
Accounts receivable	1,273,613
Prepaid expenses	34,480
Security deposits	7,826
Property and equipment, net	458,778
Right-of-use assets, operating leases	
Facilities and equipment	81,832
Accumulated amortization	(20,224)
Total Assets	<u>\$ 5,112,958</u>

Liabilities and Net Assets

Liabilities

Accounts payable - vendors	\$ 234,470
Accounts payable - grantor governments	105,973
Accrued payroll liabilities	235,151
Operating leases payable	61,199
Unearned revenue	1,808,458
Total Liabilities	<u>2,445,251</u>

Net Assets

Without donor restrictions	
Undesignated	2,208,929
Invested in property and equipment, net of related debt	458,778
	<u>2,667,707</u>

With donor restrictions	<u>-</u>
-------------------------	----------

Total Net Assets	<u>2,667,707</u>
Total Liabilities and Net Assets	<u>\$ 5,112,958</u>

The accompanying notes are an integral part of this statement.

Iftin Charter School
Statement of Activities
Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 1,535,102	\$ -	\$ 1,535,102
Education protection account state aid	89,068	-	89,068
Transfers in lieu of property taxes	4,105,914	-	4,105,914
Total LCFF sources	<u>5,730,084</u>	<u>-</u>	<u>5,730,084</u>
Federal contracts and grants	-	1,352,906	1,352,906
State contracts and grants	501,058	1,128,389	1,629,447
Local contracts and grants	9,766	-	9,766
Donations and fundraising	10,500	-	10,500
Interest income and FMV adjustment	118,609	-	118,609
Net assets released from restriction -			
Grant restrictions satisfied	2,538,185	(2,538,185)	-
Total revenue, support, and gains	<u>8,908,202</u>	<u>(56,890)</u>	<u>8,851,312</u>
Expenses and Losses			
Program services expense	6,675,797	-	6,675,797
Supporting services expense	1,732,387	-	1,732,387
Total expenses and losses	<u>8,408,184</u>	<u>-</u>	<u>8,408,184</u>
Change in Net Assets	500,018	(56,890)	443,128
Net Assets, Beginning of Year	2,167,689	56,890	2,224,579
Net Assets, End of Year	<u>\$ 2,667,707</u>	<u>-</u>	<u>\$ 2,667,707</u>

The accompanying notes are an integral part of this statement.

Iftin Charter School
Statement of Functional Expenses
Year Ended June 30, 2024

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Educational Programs</u>	<u>Management and General</u>	
Salaries and wages	\$ 3,684,375	\$ 862,291	\$ 4,546,666
Pension expense	887,625	207,740	1,095,365
Other employee benefits	229,945	53,817	283,762
Payroll taxes	180,445	42,231	222,676
Fees for services:			
Management	-	90,000	90,000
Legal	-	20,709	20,709
Accounting	-	21,800	21,800
Professional consulting	316,141	50,453	366,594
District oversight	-	57,301	57,301
Banking and payroll services	18,430	-	18,430
Advertising and promotion	-	104,089	104,089
Office expenses	-	102,208	102,208
Communication	29,179	-	29,179
Occupancy	176,591	-	176,591
Travel and conferences	3,359	-	3,359
Conferences, conventions, and meetings	18,255	-	18,255
Operations and housekeeping	1,046	-	1,046
Depreciation and amortization	77,138	-	77,138
Insurance	-	88,585	88,585
Other expenses:			
Books and supplies	952,971	-	952,971
Equipment rental and repair	19,804	-	19,804
Noncapitalized equipment	23,449	-	23,449
Student activities and transportation	57,044	-	57,044
Dues and memberships	-	23,984	23,984
Miscellaneous	-	7,179	7,179
Total expenses by function	<u>\$ 6,675,797</u>	<u>\$ 1,732,387</u>	<u>\$ 8,408,184</u>

The accompanying notes are an integral part of this statement.

Iftin Charter School
Statement of Cash Flows
Year Ended June 30, 2024

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 4,291,501
Receipts from property taxes	4,105,914
Receipts from donations	10,500
Receipts from operating interest and FMV adjustment	118,609
Payments for operating leases	(24,157)
Payments to employees for services provided	(6,106,428)
Payments to vendors	(2,343,741)
Net Cash Provided By Operating Activities	<u>52,198</u>
Cash Flows from Investing Activities	
Changes in capital assets	(95,359)
Net Cash Used for Investing Activities	<u>(95,359)</u>
Net Change in Cash and Cash Equivalents	(43,161)
Cash and Cash Equivalents, Beginning of Year	<u>3,319,814</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,276,653</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 443,128
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	77,138
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(324,788)
Prepaid expenses	21,405
Right-of-use assets	(61,608)
Increase (Decrease) in liabilities	
Accounts payable - vendors	174,880
Accounts payable - grantor governments	22,051
Accrued payroll liabilities	42,041
Operating leases payable	61,199
Unearned revenue	(403,248)
Net Cash Provided By Operating Activities	<u>\$ 52,198</u>

The accompanying notes are an integral part of this statement.

Iftin Charter School
Notes to the Financial Statements
Year Ended June 30, 2024

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Iftin Charter School is a non-profit public school. The School petitioned and was approved through the San Diego Unified School District for a charter renewal for a five-year period ending June 30, 2025. The charter period was then extended by the legislature for a period of three years ending on June 30, 2028. The School was approved by the State of California Department of Education on August 13, 2004. The School serves students in kindergarten through eighth grade.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit corporations. The School uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of non-interest bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

Property and Equipment

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2024.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

Investments

The School's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments result in increases or decreases in unrealized fair values of equity investments. Adjustments to fair values are reflected as unrealized gain/loss on investments in the accompanying statement of activities. The School's policy is to follow the fair value measurement and reporting requirements contained in FASB ASC 820 *Fair Value Measurements and Disclosures*.

Prepaid Expenses

Prepaid expenses are recorded to account for expenditures during the benefiting period.

Leases

The School leases facilities and equipment which are utilized in its charitable purpose. The School determines if an arrangement is a lease at inception. Operating leases are included in the operating lease right-of-use assets, other current liabilities, and operating lease liabilities in the Statement of Financial Position. Financing leases are included in the financing lease right-of-use assets, other current liabilities, and financing lease liabilities in the Statement of Financial Position.

Right-of-use assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease right-of-use assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we use our incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease right-of-use asset also includes any lease payments made and excludes lease incentives. Our lease term may include options to extend or terminate the lease when it is reasonably certain that we will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The School has lease agreements with lease and non-lease components, which are generally accounted for separately. The School has elected to apply the short-term lease exemption to any leases with terms of 12 months or less or any leases below the threshold of \$5,000.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as whether they have obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In allocating consideration in the contract to the separate lease components and the non-lease components, the School uses the stand-alone prices of the lease and non-lease components. Observable stand-alone prices are used, if available. If the stand-alone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the School's program services, administrating, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2024.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Revenue and Revenue Recognition

The School follows the provisions of FASB ASC 958-605 thereby recognizing revenue when applicable performance related barriers have been satisfied and the revenue is earned. A performance-related barrier represents something that must be achieved, performed or delivered in order to receive funds. Performance related barriers are required to be measurable, limit discretion by recipient on the conduct of the activity, and the stipulations are related to the purpose of the agreement or grant. When funds are received and performance-related barriers are not satisfied, the School records the funds as unearned revenue.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

After the School has determined that performance related barriers have been satisfied, the revenue is recognized as either restricted or unrestricted based on the nature of the resources and conditions of the grantor. Restrictions on recognized revenue could constitute allowable uses of the resources that are narrower than the School's mission but are not considered performance-related barriers. Restricted resources are released from their restriction once the restricted purpose has been satisfied.

The School primarily receives funds from the California Department of Education (CDE). Local Control Funding Formula revenue and state revenues received from CDE are based on the School's average daily attendance (ADA) of students and recognized in the period the ADA occurs. In addition, the School receives state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 64.74% of the School's revenue.

The LCFF includes the following components applicable to the School:

1. Provides a base grant for each school based on the school's ADA. The actual base grant varies based on grade span.
2. Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
3. Provides a supplemental grant equal to 20 percent of the adjusted base grants for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, homeless youth, or any combination of these factors (unduplicated count).
4. Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of the school's enrollment.

The School is not at risk of losing these funding sources, as long as the School maintains a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit charter school that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2024, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2024.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

The School files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

Financial Instruments and Credit Risk

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2023-24 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22
FASB Accounting Standards Update 2023-06 - <i>Disclosure Improvements Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative</i>	Oct-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The issuance of these standards did not result in a presentation or accounting change that impacted these financial statements.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through December 10, 2024, the date the financial statements were available to be issued.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

B. Liquidity and Availability

The School's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 3,276,653
Accounts receivable	<u>1,273,613</u>
Total	<u>\$ 4,550,266</u>

C. Fair Value Measurements and Disclosure

The School reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3: Unobservable inputs for the asset or liability. In these situations, the School develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the School's assessment of the quality, risk, or liquidity profile of the asset or liability.

The School has funds at the San Diego County Treasury which invests funds in various markets such as CDs, money market, and U.S. government obligations. Those CDs and U.S. government obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market rate assumptions and are classified within Level 2.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

The following table presents assets and liabilities measured at fair value on a recurring basis at June 30, 2024:

<u>Assets</u>	<u>Total</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
External investment pools measured at fair value				
Cash in county treasury	\$ 2,450,081	\$ -	\$ 2,450,081	\$ -
Total investments by fair value level	<u>\$ 2,450,081</u>	<u>\$ -</u>	<u>\$ 2,450,081</u>	<u>\$ -</u>

D. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2024, consisted of the following:

Cash in county treasury	\$ 2,487,580
Fair market value adjustment	(37,499)
Cash in bank accounts	<u>826,572</u>
Total cash and cash equivalents	<u>\$ 3,276,653</u>

Cash in County Treasury

The School is a voluntary participant and therefore maintains a portion of its cash in the San Diego County Treasury as part of the common investment pool (\$2,487,580 as of June 30, 2024). The County Treasury is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

The fair value of the School's investment in this pool (\$2,450,081 as of June 30, 2024) is reported in the accompanying financial statements at amounts based upon the School's pro-rata share of the fair value provided by the County Treasury for the entire County Treasury portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasury, which are recorded on an amortized cost basis. Cash may be added or withdrawn from the investment pool without limitation.

Cash in Bank

The School's cash, (\$826,572 as of June 30, 2024) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2024, the School held \$634,091 in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

E. Accounts Receivable

As of June 30, 2024, the School's accounts receivable consisted of the following:

Federal Government	
Special Education	\$ 73,096
ESSER III	216,987
Child Nutrition	86,685
Other Federal Programs	30,865
State Government	
Education Protection Account	28,837
Lottery Funding	46,933
Child Nutrition	29,783
Local Government	
Property Tax Payments	743,743
Other Local Sources	
Interest	15,018
Other Local Sources	1,666
Total Accounts Receivable	<u>\$ 1,273,613</u>

F. Prepaid Expenses

As of June 30, 2024, the School's prepaid expenses consisted of the following:

CSMC fee	\$ 7,917
Prepaid vendors	<u>26,563</u>
Total Prepaid Expenses	<u>\$ 34,480</u>

G. Property and Equipment

Property and equipment for the School consisted of the following at June 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Leasehold Improvements	\$ 335,788	\$ -	\$ -	\$ 335,788
Equipment, Furniture, and Fixtures	<u>291,757</u>	<u>95,359</u>	-	<u>387,116</u>
Total Depreciable Capital Assets	<u>627,545</u>	<u>95,359</u>	-	<u>722,904</u>
Total Capital Assets	627,545	95,359	-	722,904
Less Accumulated Depreciation	<u>(186,988)</u>	<u>(77,138)</u>	-	<u>(264,126)</u>
Capital Assets, Net	<u>\$ 440,557</u>	<u>\$ 18,221</u>	<u>\$ -</u>	<u>\$ 458,778</u>

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

H. Unearned Revenue

At year end the School had performance obligations remaining to expend funds for multiple federal and state grants. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2024:

Unearned Revenue, beginning of period	\$ 2,211,706
Increases in deferred revenue due to cash received during the period	1,306,328
Decreases in deferred revenue due to performance obligations met during the period	<u>(1,709,576)</u>
Unearned Revenue, end of period	<u>\$ 1,808,458</u>

As of June 30, 2024, unearned revenue consisted of the following:

ELOP	\$ 434,146
American Rescue Plan	579
Educator Effectiveness	74,769
Learning Recovery Emergency	744,027
Arts, Music, and Instructional Materials	241,827
Prop 28	75,165
Child Nutrition Infrastructure	127,151
Universal Pre-K	<u>110,794</u>
Total Unearned Revenue	<u>\$ 1,808,458</u>

I. Leases

The School entered into multiple lease agreements for use of facilities and equipment. The components of lease expense were as follows:

Operating lease cost	
Amortization of right-of-use assets	\$ 20,224
Interest on lease liabilities	3,933
Total operating lease cost	<u>24,157</u>
Short-term lease cost	<u>19,804</u>
Total lease expense	<u>\$ 43,961</u>

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

The following represents additional information related to the School’s leases:

Right-of-use assets obtained in exchange for lease obligations:	
Operating leases	\$ 81,832
Total	\$ 81,832
Weighted average remaining lease term:	
Operating leases	44 Months
Weighted average discount rate:	
Operating leases	4%

Future minimum lease payments on the School’s leases are as follows:

Year Ended June 30,	Operating Leases
2025	\$ 18,425
2026	18,425
2027	18,425
2028	12,283
Total future minimum lease payments	67,558
Less imputed interest	(6,359)
Net future minimum lease payments	\$ 61,199

J. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers’ Retirement System (CalSTRS) and classified employees are members of the California Public Employees’ Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the School chooses to stop participating in some of its multi-employer plans, the School may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

The School’s participation in these plans for the fiscal year ended June 30, 2024, is outlined in the table below. The “EIN/Pension Plan Number” column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2024, 2023 and 2022 is for the plan’s year-end at June 30, 2024, 2023 and 2022, respectively. The zone status is based on information that the School received from the plan and is certified by the plan’s actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The “FIP/RP Status Pending/Implemented” column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Iftin Charter School increased in CalSTRS contributions from 2022 to 2023 by 91.73% followed by an increase in 2024 of 6.90%. Iftin Charter School increased in CalPERS contributions from 2022 to 2023 by 71.98% followed by an additional increase in 2024 of 31.71%. The increases in CalSTRS and CalPERS contributions were in large due to rising contribution rates along with an increase in salaries, increasing contributions further.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2024	2023	2022	
CalSTRS	37103	Green	Green	Green	No
CalPERS	7354575882	Yellow	Yellow	Green	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2024	2023	2022		
CalSTRS	\$ 512,324	\$ 479,238	\$ 249,822	31	No
CalPERS	583,041	442,655	257,394	70	No
Total	\$ 1,095,365	\$ 921,893	\$ 507,216	101	

CalSTRS:

The School contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers’ Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2024, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their membership date. The employer contribution rate was 19.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2024 the State contributed \$290,442 (10.828% of certificated salaries) on behalf of the School.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

CalPERS:

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% or 8% of their salary depending on their membership date and the School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2023-24 was 26.68% of classified salaries. The School made contributions as noted above.

Iftin Charter School
Notes to the Financial Statements, Continued
Year Ended June 30, 2024

K. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-05 - <i>Financial Services - Insurance (Topic 944): Transition for Sold Contracts</i>	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - <i>Leases (Topic 842): Common Control Arrangements</i>	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - <i>Investments (Topic 323): Accounting for Investments in Tax Credit Structures</i>	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - <i>Business Combinations - Joint Venture Formations (Subtopic 805-60)</i>	Aug-23	2024-25
FASB Accounting Standards Update 2023-07 - <i>Segment Reporting (Topic 280)</i>	Nov-23	2024-25
FASB Accounting Standards Update 2023-08 - <i>Intangibles - Goodwill and Other - Crypto Assets (Subtopic 350-60)</i>	Dec-23	2025-26
FASB Accounting Standards Update 2023-09 - <i>Income Taxes (Topic 740)</i>	Dec-23	2026-27
FASB Accounting Standards Update 2024-01 - <i>Compensation - Stock Compensation (Topic 718)</i>	Mar-24	2026-27
FASB Accounting Standards Update 2024-02 - <i>Codification Improvements - Amendments to Remove References to the Concepts Statements</i>	Mar-24	2026-27

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Supplementary Information

Iftin Charter School
 Schedule of Average Daily Attendance
 Year Ended June 30, 2024

	Second Period Report		Annual Report	
	Original 73D1B3BF	Revised N/A	Original FE9A842	Revised N/A
Classroom Based Attendance				
Grades TK/K-3	191.61	N/A	195.08	N/A
Grades 4-6	156.91	N/A	157.17	N/A
Grades 7-8	96.82	N/A	100.86	N/A
Total Classroom Based Attendance	445.34	N/A	453.11	N/A
Total ADA	445.34	N/A	453.11	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Iftin Charter School
 Schedule of Instructional Time
 Year Ended June 30, 2024

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	62,275	0	62,275	178	0	178	Complied
Kindergarten	36,000	62,275	0	62,275	178	0	178	Complied
1st Grade	50,400	58,715	0	58,715	178	0	178	Complied
2nd Grade	50,400	58,715	0	58,715	178	0	178	Complied
3rd Grade	50,400	58,715	0	58,715	178	0	178	Complied
4th Grade	54,000	58,715	0	58,715	178	0	178	Complied
5th Grade	54,000	58,715	0	58,715	178	0	178	Complied
6th Grade	54,000	59,270	0	59,270	178	0	178	Complied
7th Grade	54,000	59,270	0	59,270	178	0	178	Complied
8th Grade	54,000	59,270	0	59,270	178	0	178	Complied

See accompanying notes to supplementary information.

Iftin Charter School
Schedule of Financial Trends & Analysis
Year Ended June 30, 2024

	Budget 2025 (See Note 1)	2024	2023 (See Note 1)	2022 (See Note 1)
Revenues	\$ 8,963,740	\$ 8,851,312	\$ 7,366,437	\$ 5,983,177
Expenses	9,119,752	8,408,184	7,411,057	5,967,111
Change in Net Assets	(156,012)	443,128	(44,620)	16,066
Ending Net Assets	<u>\$ 2,511,695</u>	<u>\$ 2,667,707</u>	<u>\$ 2,224,579</u>	<u>\$ 2,269,199</u>
Unrestricted Net Assets	<u>\$ 2,511,695</u>	<u>\$ 2,667,707</u>	<u>\$ 2,167,689</u>	<u>\$ 2,269,199</u>
Unrestricted net assets as a percentage of total expenses	<u>27.54%</u>	<u>31.73%</u>	<u>29.25%</u>	<u>38.03%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>450</u>	<u>445</u>	<u>386</u>	<u>374</u>

The School's ending net assets has increased by \$398,508 (17.56%) over the past two fiscal years. The increase is in large due to additional funding received as a result of the COVID-19 pandemic, increases in enrollment, and conservative fiscal practices.

Average daily attendance (ADA) has increased by 71 over the past two fiscal years.

Note 1:

AU-C §725.05 requires the following conditions be met to provide an opinion on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole:

- 1) The supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.
- 2) The supplementary information relates to the same period as the financial statements.
- 3) The auditor issued an audit report on the financial statements that contained neither an adverse opinion nor a disclaimer of opinion.
- 4) The supplementary information will accompany the audited financial statements or such audited financial statements will be made readily available by the School.

Three of the above columns are not related to the same period as the financial statements and as such we do not provide an opinion on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. Additionally, the analysis presented utilizes information from periods outside the period of the financial statements and as such we do not provide an opinion on whether the analysis is fairly stated, in all material respects, to the financial statements as a whole. The information has been presented for analysis only and has not been audited.

Iftin Charter School
Reconciliation of Unaudited Financial Report with Audited Financial Statements
Year Ended June 30, 2024

June 30, 2024 annual financial alternative form net assets:	\$ 2,634,667
Adjustments and reclassifications:	
Understatement of cash and cash equivalents	27,362
Understatement of accounts receivable	805
Overstatement of accounts payable	4,873
Total adjustments and reclassifications	<u>33,040</u>
June 30, 2024 audited financial statements net assets:	<u>\$ 2,667,707</u>

Iftin Charter School
Notes to Supplementary Information
Year Ended June 30, 2024

A. Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students by grade span and adjustments to the attendance as a result of an audit finding, when applicable.

B. Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612.5 involves offering a minimum number of annual instructional minutes as defined by grade level. Non-classroom based charters do not have a requirement for auditing/testing offered instructional minutes, as a result the offerings are not reported in the schedule of instructional time.

An LEA that closed due to a qualifying emergency in the 2023-24 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional minutes or day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

C. Schedule of Financial Trends and Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2024-25 fiscal year.

D. Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the authorizing agency via the unaudited actual financial report.

Iftin Charter School
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

<u>Federal Grantor/Pass Through Grantor/ Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Subrecipient Expenditures</u>	<u>Federal Expenditures</u>
SPECIAL EDUCATION (IDEA) CLUSTER:				
<u>U.S. Department of Education</u>				
Passed through California Department of Education				
IDEA Basic Local Assistance	84.027	13379	\$ -	\$ 68,162
Total Special Education (IDEA) Cluster			<u>-</u>	<u>68,162</u>
CHILD NUTRITION CLUSTER:				
U.S. Department of Agriculture				
Passed through State Department of Education				
National School Lunch Program	10.555	13396	-	509,259
Total Child Nutrition Cluster			<u>-</u>	<u>509,259</u>
OTHER PROGRAMS				
<u>U.S. Department of Education</u>				
Passed through State Department of Education				
Title III Immigrant Education & LEP	84.365	15146	-	2,395
Title III English Learner Student Program	84.365	14346	-	31,712
Subtotal Title III			<u>-</u>	<u>34,107</u>
Fresh Fruit & Vegetable Program	10.582	14686	-	13,198
ESSA Title I Basic	84.010	14329	-	142,836
Title II - Supporting Effective Instruction	84.367	14341	-	17,346
Title IV - Student Support & Academic Enrichment	84.424	15396	-	11,328
COVID-19 ESSER III	84.425D	15559	-	556,670
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ -</u>	<u>\$ 1,352,906</u>

See accompanying notes to schedule of expenditures of federal awards.

Iftin Charter School
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR §200.502 *Basis for Determining Federal Awards Expended* and 2CFR §200.510(b) *Schedule of Expenditures of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the combined financial statements.

B. Summary of Significant Accounting Policies

The expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

C. Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 *Direct and Indirect Costs*. The School did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 *Indirect Costs*. No programs utilized a lower indirect cost rate based on program restrictions or other factors determined by the School. The School did not charge indirect costs to federal programs.

Other Information

Iftin Charter School
Organization Structure
Year Ended June 30, 2024

Iftin Charter School (Charter #0680) is a Kindergarten through Grade 8 charter school established in 2006. The authorizing entity is San Diego Unified School District.

The Board of Directors for the fiscal year ended June 30, 2024, was comprised of the following members:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Dr. Joseph Johnson	President	Two Year Term Expires June 2025
Mulki Hersi	Treasurer	Two Year Term Expires July 2025
Rahmo Abdi	Secretary	Two Year Term Expires July 2025
Ibrahim Hassan	Member	Three Year Term Expires October 2025
Faisal Ali	Member	Two Year Term Expires July 2025
Shuayb Mumin	Member	Two Year Term Expires June 2025
Rashid Mursal	Member	Three Year Term Expires April 2026

ADMINISTRATION

Maslah Yussuf
CEO

Ali Hori
Director of School Culture and Climate

Abdi Mohamud
Operations Manager

Lisa Lagrone
Instructional Leader

Other Independent Auditor's Reports

Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Board of Directors of
Iftin Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Iftin Charter School (the School) which comprise the School's statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-001.

Iftin Charter School's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on Iftin Charter School's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



El Cajon, California
December 10, 2024

Independent Auditor's Report on Compliance for Each Major
Federal Program and Report on Internal Control Over Compliance
Required by the *Uniform Guidance*

To the Board of Directors of
Iftin Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Iftin Charter School's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King & Co. LLP

El Cajon, California
December 10, 2024

Independent Auditor's Report on State Compliance and on
Internal Controls over State Compliance

To the Board of Directors
Iftin Charter School

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Iftin Charter School's (the School) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the School's statutory requirements identified below for the year ended June 30, 2024.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of their applicable state programs for the year ended June 30, 2024.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Schools' state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Schools' compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Schools' internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Schools' compliance with the state laws and regulations applicable to the following items:

	Procedures Performed
<u>School Districts, County Offices of Education, and Charter Schools</u>	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
Z. Immunizations.....	Yes
AZ. Educator Effectiveness.....	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes
CZ. Career Technical Education Incentive Grant.....	N/A
DZ. Expanded Learning Opportunities Program (ELO-P)	Yes
EZ. Transitional Kindergarten.....	Yes
<u>Charter Schools</u>	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	Yes
CC. Nonclassroom-Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction.....	N/A
EE. Annual Instructional Minutes - Classroom Based.....	Yes
FF. Charter School Facility Grant Program.....	N/A

N/A – The School did not offer the program during the current fiscal year or the requirement applied to a different type of LEA.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each applicable state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over State Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. We did not identify any material weaknesses in internal control over compliance; however, material weaknesses may exist that were not identified.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.



El Cajon, California
December 10, 2024

Auditor's Results, Findings & Recommendations

Iftin Charter School
 Schedule of Auditor's Results
 Year Ended June 30, 2024

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified? Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

Noncompliance material to financial statements noted? X Yes No

FEDERAL AWARDS

Internal control over major federal programs:

One or more material weakness(es) identified? Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)? Yes X No

Type of auditor's report issued on compliance for major programs: Unmodified

Compliance supplement utilized for single audit May 2024

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? Yes X No

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	COVID-19 Funding

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? X Yes No

Iftin Charter School
Schedule of Auditor's Results, Continued
Year Ended June 30, 2024

STATE AWARDS

Type of auditor's report issued on compliance for state programs: Unmodified

Internal control over applicable state programs:

One or more material weakness(es) identified? Yes X No

One or more significant deficiencies identified that are
not considered material weakness(es)? X Yes No

Any audit findings disclosed that are required to be reported
in accordance with *2023-24 Guide for Annual Audits
of California K-12 Local Education Agencies?*

 X Yes No

Iftin Charter School
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. Federal Award Findings

None

C. State Award Findings

Finding Number: 2024-001
Repeat Finding: No
Description: Expanded Learning Opportunities Program (ELO-P)
Type of Finding: Internal Control Over Compliance (30000)
State Compliance (40000)

Criteria or Specific Requirement

Education Code §46120 requires a charter school receiving ELO-P funding to operate a program for students that extends the school day to nine hours on every school day as well as provide an additional 30 supplemental days.

Iftin Charter School
Schedule of Findings and Questioned Costs, Continued
Year Ended June 30, 2024

Condition

In our review of ELO-P, we noted that the charter school did not operate a program for 30 supplemental days and did not meet the requirement of nine hours on the supplemental days that were offered.

Potential Fiscal Impact

\$109,413

Cause

The charter school offered ELO-P on 19 supplemental days. On the 19 days that ELO-P was offered, the program was only 7 hours long.

Effect

The charter school was out of compliance with Education Code §46120.

Context

ELO-P was established by legislature to ensure every student in California had an opportunity to participate in extended services that provide for a safe environment and enrichment programs. It is the intent of legislature that the expanded learning programs be student-centered, results driven, include community partners, and complement, but not replicate learning activities of the regular school day. Charter schools cannot opt out of the program until the 2025-26 fiscal year.

Recommendation

Establish a summer enrichment program that is 30 days long and 9 hours on all days.

Views of Responsible Officials

See Corrective Action Plan

December 6, 2024

To Whom it May Concern:

The accompanying Corrective Action Plan has been prepared as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Maslah".

Maslah Yussuf, CEO

State Compliance Finding

Finding Number: 2024-001
Description: Expanded Learning Opportunities Program (ELO-P)
Contact Person:
Anticipated Completion Date:

Planned Corrective Action:

To address the audit finding and ensure full compliance moving forward, we are implementing the following corrective actions:

Program Expansion and Calendar Adjustment:

We will restructure our ELO-P calendar to include the required 30 supplemental days, ensuring these days align with district and community needs.

Extended Program Hours:

All supplemental days will now include a nine-hour program duration. This will be achieved by adjusting staffing schedules and activity rotations to cover the required hours.

The corrective actions will be fully implemented. Adjustments to the program calendar and hours will begin immediately, with the goal of achieving compliance for the upcoming program cycle.

Iftin Charter School
Schedule of Prior Year Audit Findings
Year Ended June 30, 2024

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A