



“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, August 29, 2025 at 5:30PM

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

Join Zoom Meeting:

<https://iftincharter-net.zoom.us/j/84579827826?pwd=h4wGhv5qAIMWpzXjyt9Tbnd52CJJWm.1&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

Approve Meeting minutes of 6/27/25 and 6/30/25

Discussion Items

- A) CEO Report
- B) 2024-25 Unaudited Actuals
- C) 2024-25 Prop 28 Annual Report
- D) ELOP Board Resolution
- E) Board Stipend

Action Items

- A) Approval of 2024-25 Unaudited Actuals
- B) Approval of 2024-25 Prop 28 Annual Report
- C) Approval of ELOP Board Resolution

Closed Session

N/A

Report to Open Session

Reportable Action:

Advanced Planning

The next regularly scheduled Governing Board Meeting is to be held on Friday, September 19, 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, 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>

“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.”

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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.

* Public comments were invited for agenda and non-agenda items. Each speaker was allotted three minutes. No specific comments were documented in the minutes.

CONSENT ITEMS

A) Approval of Meeting Minutes of March 21, 2025 and April 25, 2025

- Motion by: Mumin | Second by: Mursal
- Vote: Ayes – Unanimous | Nays – None | Abstain – None | Absent – None
- **Motion Passed**



GOVERNING BOARD MINUTES – Regular Board Meeting

Discussion Items

A) CEO Report – Maslah Yussuf

Mr. Yussuf highlighted end-of-year enrollment stability and student success. He noted strong participation in family engagement events, preparation for CAASPP testing, and successful launch of the expanded ELOP summer program. Updates also included facility readiness projects and staff recruitment efforts for 2025–26.

B) 2024–25 Estimated Actuals and 2025–26 Preliminary Budget

The Board reviewed budget assumptions, including enrollment of 560 students, projected revenues of \$9.83M, and expenses of \$10.03M, resulting in a modest planned deficit offset by reserves.

C) 2025–26 Consolidated Application (CONAPP)

The Board discussed the ConApp submission to secure categorical funds (Title I, II, III, and IV). Staff confirmed compliance requirements and the importance of sustaining support for English Learners and professional development.

D) Education Protection Account (EPA) Expenditures

The Board reviewed EPA allocations, confirming all funds (approx. \$97,856 for 2024–25 and \$101,000 projected for 2025–26) were used exclusively for certificated teacher salaries, in compliance with state requirements.

E) Iftin Network Infrastructure

An overview of the planned infrastructure upgrades was provided, focusing on improving network reliability, bandwidth, and security. Staff shared vendor quotes and timelines for implementation prior to the new school year.

F) Local Control Accountability Plan (LCAP)

The Operations Manager presented the 2025–26 LCAP, highlighting goals to improve literacy outcomes, expand social-emotional supports, and strengthen family engagement.

G) 2025 Local Performance Indicator Self-Reflection

The Board reviewed self-reflection data, which indicated continued progress in stakeholder engagement, basic conditions, and academic standards alignment.

Action Items

A) Approval of 2024–25 Estimated Actuals and 2025–26 Preliminary Budget

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

B) Approval of 2025–26 CONAPP

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed



GOVERNING BOARD MINUTES – Regular Board Meeting

C) Approval of 2024–25 and 2025–26 EPA Expenditures

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

D) Approval of Iftin Network Infrastructure hardware quote

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

E) Vendor Meal Contract Extension (Fatuma Cuisine Inc.)

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

F) Approval of Local Control Accountability Plan

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

G) Final Approval and Ratification of Tentative Agreement with SDEA Tabled for further discussion at a future meeting.

H) Approval of 2025–26 Local Performance Indicators Self-Reflection

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

I) Approval of the 2023–24 Independent Financial Audit Report

Motion by: Hassan | Second by: Mursal Vote: Unanimous | Motion Passed

Closed Session

Agency Representatives: Maslah Yussuf, Abdi Mohamud, Amina Dauood, Roger Scott
Employee Organization: San Diego Education Association

Report to Open Session

Reportable Action: None

Advance Planning

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

Adjournment. 7:26pm

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 – Special Board Meeting

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

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

Join Zoom Meeting

<https://iftincharter-net.zoom.us/j/85273525830?jst=2>

“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

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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.

* Public comments were invited for agenda and non-agenda items. Each speaker was allotted three minutes. No specific comments were documented in the minutes.

CONSENT ITEMS

None



GOVERNING BOARD MINUTES – Special Board Meeting

Discussion Items

A) CEO Report – Maslah Yussuf

The CEO provided a brief update on summer operations and preparations for the 2025–26 school year. Key areas included professional development planning, facilities readiness, and alignment with new state requirements. He emphasized the importance of adopting the state-approved K–2 reading difficulties screener and strengthening fiscal oversight policies.

B) Adoption of mCLASS with DIBELS 8 / Lectura as the Reading Difficulties Screener

The Board discussed the state mandate under Education Code 53008 requiring LEAs to adopt a reading difficulties screener by June 30, 2025. Staff recommended mCLASS with DIBELS 8 / Lectura due to its validity, bilingual assessment capacity, and real-time reporting features. Implementation plans include fall 2025 screening for K–2 students, professional development for teachers, and integration into MTSS systems.

C) Revised Debit Card Policy

The Board reviewed the revised Debit Card Policy, developed to address authorizer feedback and align with FCMAT best practices. Key revisions include:

- Limited use only for emergencies when other purchasing methods are not feasible.
 - Strict authorization and documentation requirements.
 - Transaction limit of \$1,000 and monthly limit of \$3,000.
 - Dual custody and monthly reconciliation procedures.
- The policy strengthens internal controls and accountability while ensuring flexibility for urgent operational needs.

Action Items

Action Items

A) Adoption of mCLASS with DIBELS 8 / Lectura as the Reading Difficulties Screener

Motion by: Hassan | Second by: Ali

Vote: Ayes – Unanimous | Nays – None | Abstain – None | Absent – None

Motion Passed

B) Approval of Revised Debit Card Policy

Motion by: Hassan | Second by: Ali

Vote: Ayes – Unanimous | Nays – None | Abstain – None | Absent – None

Motion Passed

Closed Session

None

Report to Open Session

Reportable Action: None

Advance Planning



GOVERNING BOARD MINUTES – Special Board Meeting

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

Adjournment. 6:14pm

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

Proposition 28: Arts and Music in Schools Funding Annual Report Fiscal Year 2024–25

Name:

County-District-School (CDS) Code:

Allocation Year: 2023–24, 2024–25

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

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

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

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

5. Number of students served with AMS funds

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

Date of Approval by Governing Board/Body

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2024 to June 30, 2025

CHARTER SCHOOL CERTIFICATION

Charter School Name: IFTIN Charter
CDS #: 37-10371-0108548
Charter Approving Entity: San Diego County Office of Education
County: San Diego
Charter #: 0680

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

| For County Fiscal Contact: | For Approving Entity: | For Charter School: |
|---|--|---------------------|
| Roxanna Travers | Kristin Armatis | Joshua Eng |
| Name | Name | Name |
| Financial Accounting & Data Support Manager | Senior Director, Charter School Services | CSMC |
| Title | Title | Title |
| 858-295-6700 | 858-285-6665 | 951-526-1920 |
| Telephone | Telephone | Telephone |
| roxanna.travers@sdcoe.net | kristin.armatis@sdcoe.net | jeng@csmci.com |
| Email address | Email address | Email address |

To the entity that approved the charter school:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Abdi Mohamud Title: Operations Manager

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2024 to June 30, 2025

Charter School Name: IFTIN Charter
CDS #: 37-10371-0108548
Charter Approving Entity: San Diego County Office of Education
County: San Diego
Charter #: 0680

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900-6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6700, 7438, 7439, and 9711-9789)**

| Description | Object Code | Unrestricted | Restricted | Total |
|---|-----------------|--------------|--------------|---------------|
| A. REVENUES | | | | |
| 1. LCFF Sources | | | | |
| State Aid - Current Year | 8011 | 1,435,377.00 | | 1,435,377.00 |
| Education Protection Account State Aid - Current Year | 8012 | 97,856.00 | | 97,856.00 |
| State Aid - Prior Years | 8019 | (15,386.00) | | (15,386.00) |
| Transfers to Charter Schools in Lieu of Property Taxes | 8096 | 4,838,914.00 | | 4,838,914.00 |
| Other LCFF Transfers | 8091, 8097 | | | 0.00 |
| Total, LCFF Sources | | 6,356,761.00 | 0.00 | 6,356,761.00 |
| 2. Federal Revenues (see NOTE in Section L) | | | | |
| Every Student Succeeds Act | 8290 | | 217,177.00 | 217,177.00 |
| Special Education - Federal | 8181, 8182 | | 76,174.00 | 76,174.00 |
| Child Nutrition - Federal | 8220 | | 629,631.73 | 629,631.73 |
| Donated Food Commodities | 8221 | | | 0.00 |
| Other Federal Revenues | 8110, 8260-8299 | | | 0.00 |
| Total, Federal Revenues | | 0.00 | 922,982.73 | 922,982.73 |
| 3. Other State Revenues | | | | |
| Special Education - State | StateRev SE | | 461,091.00 | 461,091.00 |
| All Other State Revenues | StateRev AO | 276,876.24 | 1,819,232.75 | 2,096,108.99 |
| Total, Other State Revenues | | 276,876.24 | 2,280,323.75 | 2,557,199.99 |
| 4. Other Local Revenues | | | | |
| All Other Local Revenues | LocalRev AO | 164,135.36 | | 164,135.36 |
| Total, Local Revenues | | 164,135.36 | 0.00 | 164,135.36 |
| 5. TOTAL REVENUES | | | | |
| | | 6,797,772.60 | 3,203,306.48 | 10,001,079.08 |
| B. EXPENDITURES (see NOTE in Section L) | | | | |
| 1. Certificated Salaries | | | | |
| Certificated Teachers' Salaries | 1100 | 1,287,699.83 | 284,594.05 | 1,572,293.88 |
| Certificated Pupil Support Salaries | 1200 | | | 0.00 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 268,015.90 | 49,600.00 | 317,615.90 |
| Other Certificated Salaries | 1900 | 16,748.35 | | 16,748.35 |
| Total, Certificated Salaries | | 1,572,464.08 | 334,194.05 | 1,906,658.13 |
| 2. Noncertificated Salaries | | | | |
| Noncertificated Instructional Salaries | 2100 | 724,433.00 | 452,235.20 | 1,176,668.20 |
| Noncertificated Support Salaries | 2200 | 118,242.89 | 101,948.20 | 220,191.09 |
| Noncertificated Supervisors' and Administrators' Salaries | 2300 | 436,114.21 | 90,086.70 | 526,200.91 |
| Clerical, Technical and Office Salaries | 2400 | 90,151.54 | 26,196.50 | 116,348.04 |
| Other Noncertificated Salaries | 2900 | 812,178.84 | 681,187.71 | 1,493,366.55 |
| Total, Noncertificated Salaries | | 2,181,120.48 | 1,351,654.31 | 3,532,774.79 |
| 3. Employee Benefits | | | | |
| STRS | 3101-3102 | 440,348.48 | 76,317.59 | 516,666.07 |
| PERS | 3201-3202 | 420,985.75 | 372,292.79 | 793,278.54 |
| OASDI / Medicare / Alternative | 3301-3302 | 173,375.41 | 119,864.02 | 293,239.43 |

| | | | | |
|---|--------------------|---------------------|-------------------|--------------|
| Health and Welfare Benefits | 3401-3402 | 165,642.41 | 50,021.24 | 215,663.65 |
| Unemployment Insurance | 3501-3502 | 36,752.80 | 27,340.66 | 64,093.46 |
| Workers' Compensation Insurance | 3601-3602 | 21,944.55 | 8,540.42 | 30,484.97 |
| OPEB, Allocated | 3701-3702 | | | 0.00 |
| OPEB, Active Employees | 3751-3752 | | | 0.00 |
| Other Employee Benefits | 3901-3902 | | | 0.00 |
| Total, Employee Benefits | | 1,259,049.40 | 654,376.72 | 1,913,426.12 |
| 4. Books and Supplies | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | | 4,316.95 | 4,316.95 |
| Books and Other Reference Materials | 4200 | 5,810.70 | 7,524.09 | 13,334.79 |
| Materials and Supplies | 4300 | 154,867.83 | 43,487.98 | 198,355.81 |
| Noncapitalized Equipment | 4400 | 78,065.11 | 11,048.32 | 89,113.43 |
| Food | 4700 | | 731,683.36 | 731,683.36 |
| Total, Books and Supplies | | 238,743.64 | 798,060.70 | 1,036,804.34 |
| 5. Services and Other Operating Expenditures | | | | |
| Subagreements for Services | 5100 | | | 0.00 |
| Travel and Conferences | 5200 | 28,892.94 | 509.00 | 29,401.94 |
| Dues and Memberships | 5300 | 11,422.00 | | 11,422.00 |
| Insurance | 5400 | 78,650.77 | | 78,650.77 |
| Operations and Housekeeping Services | 5500 | 144,880.52 | | 144,880.52 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 191,185.89 | | 191,185.89 |
| Transfers of Direct Costs | 5700-5799 | | | 0.00 |
| Professional/Consulting Services and Operating Expend. | 5800 | 545,260.35 | 438,468.41 | 983,728.76 |
| Communications | 5900 | 28,491.77 | | 28,491.77 |
| Total, Services and Other Operating Expenditures | | 1,028,784.24 | 438,977.41 | 1,467,761.65 |
| 6. Capital Outlay | | | | |
| (Objects 6100-6170, 6200-6700 modified accrual basis only) | | | | |
| Land and Land Improvements | 6100-6170 | | | 0.00 |
| Buildings and Improvements of Buildings | 6200 | | | 0.00 |
| Books and Media for New School Libraries or Major | | | | |
| Expansion of School Libraries | 6300 | | | 0.00 |
| Equipment | 6400 | | | 0.00 |
| Equipment Replacement | 6500 | | | 0.00 |
| Lease Assets | 6600 | | | 0.00 |
| Subscription Assets | 6700 | | | 0.00 |
| Depreciation Expense (accrual basis only) | 6900 | 124,959.60 | | 124,959.60 |
| Amortization Expense - Lease Assets (accrual basis only) | 6910 | | | 0.00 |
| Amortization Expense - Subscription Assets (accrual basis only) | 6920 | | | 0.00 |
| Total, Capital Outlay | | 124,959.60 | 0.00 | 124,959.60 |
| 7. Other Outgo | | | | |
| Tuition to Other Schools | 7110-7143 | | | 0.00 |
| Transfers of Pass-Through Revenues to Other LEAs | 7211-7213 | | | 0.00 |
| Transfers of Apportionments to Other LEAs - Spec. Ed. | 7221-7223SE | | | 0.00 |
| Transfers of Apportionments to Other LEAs - All Other | 7221-7223AO | | | 0.00 |
| All Other Transfers | 7281-7299 | | | 0.00 |
| Transfers of Indirect Costs | 7300-7399 | (22,536.68) | 22,536.68 | 0.00 |
| Debt Service: | | | | |
| Interest | 7438 | | | 0.00 |
| Principal (for modified accrual basis only) | 7439 | | | 0.00 |
| Total Debt Service | | 0.00 | 0.00 | 0.00 |
| Total, Other Outgo | | (22,536.68) | 22,536.68 | 0.00 |
| 8. TOTAL EXPENDITURES | | 6,382,584.76 | 3,599,799.87 | 9,982,384.63 |
| Description | Object Code | Unrestricted | Restricted | Total |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | 415,187.84 | (396,493.39) | 18,694.45 |
| D. OTHER FINANCING SOURCES / USES | | | | |

| | | | | | | |
|--|--|------------|--------------------|---------------------|-------------------|--------------|
| 1. | Other Sources | 8930-8979 | | | 0.00 | |
| | Less: | | | | | |
| 2. | Other Uses | 7630-7699 | | | 0.00 | |
| 3. | Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999 | (396,493.39) | 396,493.39 | 0.00 | |
| 4. | TOTAL OTHER FINANCING SOURCES / USES | | (396,493.39) | 396,493.39 | 0.00 | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4) | | | 18,694.45 | 0.00 | 18,694.45 | |
| F. FUND BALANCE / NET POSITION | | | | | | |
| 1. | Beginning Fund Balance/Net Position | | | | | |
| a. | As of July 1 | 9791 | 2,634,667.33 | | 2,634,667.33 | |
| b. | Adjustments/Restatements | 9793, 9795 | 33,039.52 | | 33,039.52 | |
| c. | Adjusted Beginning Fund Balance /Net Position | | 2,667,706.85 | 0.00 | 2,667,706.85 | |
| 2. | Ending Fund Balance /Net Position, June 30 (E+F1c) | | 2,686,401.30 | 0.00 | 2,686,401.30 | |
| Components of Ending Fund Balance (Modified Accrual Basis only) | | | | | | |
| a. | Nonspendable | | | | | |
| 1. | Revolving Cash (equals Object 9130) | 9711 | | | 0.00 | |
| 2. | Stores (equals Object 9320) | 9712 | | | 0.00 | |
| 3. | Prepaid Expenditures (equals Object 9330) | 9713 | | | 0.00 | |
| 4. | All Others | 9719 | | | 0.00 | |
| b. | Restricted | 9740 | | | 0.00 | |
| c. | Committed | | | | | |
| 1. | Stabilization Arrangements | 9750 | | | 0.00 | |
| 2. | Other Commitments | 9760 | | | 0.00 | |
| d. | Assigned | 9780 | | | 0.00 | |
| e. | Unassigned/Unappropriated | | | | | |
| 1. | Reserve for Economic Uncertainties | 9789 | | | 0.00 | |
| 2. | Unassigned/Unappropriated Amount | 9790M | | | 0.00 | |
| 3. | Components of Ending Net Position (Accrual Basis only) | | | | | |
| a. | Net Investment in Capital Assets | 9796 | 662,038.92 | | 662,038.92 | |
| b. | Restricted Net Position | 9797 | | | 0.00 | |
| c. | Unrestricted Net Position | 9790A | 2,024,362.38 | 0.00 | 2,024,362.38 | |
| Description | | | Object Code | Unrestricted | Restricted | Total |
| G. ASSETS | | | | | | |
| 1. | Cash | | | | | |
| | In County Treasury | 9110 | 1,049,115.91 | 1,000,000.00 | 2,049,115.91 | |
| | Fair Value Adjustment to Cash in County Treasury | 9111 | 983.58 | | 983.58 | |
| | In Banks | 9120 | 244,491.01 | 970,499.97 | 1,214,990.98 | |
| | In Revolving Fund | 9130 | | | 0.00 | |
| | With Fiscal Agent/Trustee | 9135 | | | 0.00 | |
| | Collections Awaiting Deposit | 9140 | | | 0.00 | |
| 2. | Investments | 9150 | | | 0.00 | |
| 3. | Accounts Receivable | 9200 | 3,852.12 | | 3,852.12 | |
| 4. | Due from Grantor Governments | 9290 | 1,273,838.80 | | 1,273,838.80 | |
| 5. | Stores | 9320 | | | 0.00 | |
| 6. | Prepaid Expenditures (Expenses) | 9330 | 54,040.22 | | 54,040.22 | |
| 7. | Other Current Assets | 9340 | | | 0.00 | |
| 8. | Lease Receivable | 9380 | 7,826.32 | | 7,826.32 | |
| 9. | Capital Assets (accrual basis only) | 9400-9489 | 707,745.30 | | 707,745.30 | |
| 10. | TOTAL ASSETS | | 3,341,893.26 | 1,970,499.97 | 5,312,393.23 | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| 1. | Deferred Outflows of Resources | 9490 | | | 0.00 | |
| 2. | TOTAL DEFERRED OUTFLOWS | | 0.00 | 0.00 | 0.00 | |
| I. LIABILITIES | | | | | | |
| 1. | Accounts Payable | 9500 | 380,584.18 | | 380,584.18 | |
| 2. | Due to Grantor Governments | 9590 | 228,382.53 | | 228,382.53 | |
| 3. | Current Loans | 9640 | | | 0.00 | |

| | | | | |
|--|-----------|--------------|--------------|--------------|
| 4. Unearned Revenue | 9650 | | 1,970,499.97 | 1,970,499.97 |
| 5. Long-Term Liabilities (accrual basis only) | 9660-9669 | 46,525.25 | | 46,525.25 |
| 6. TOTAL LIABILITIES | | 655,491.96 | 1,970,499.97 | 2,625,991.93 |
| J. DEFERRED INFLOWS OF RESOURCES | | | | |
| 1. Deferred Inflows of Resources | 9690 | | | 0.00 |
| 2. TOTAL DEFERRED INFLOWS | | 0.00 | 0.00 | 0.00 |
| K. FUND BALANCE /NET POSITION | | | | |
| Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2) | | 2,686,401.30 | 0.00 | 2,686,401.30 |

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

| Federal Program Name (If no amounts, indicate "NONE") | Capital Outlay | Debt Service | Total |
|--|----------------|--------------|-------------|
| a. None | \$ | | 0.00 |
| b. _____ | | | 0.00 |
| c. _____ | | | 0.00 |
| d. _____ | | | 0.00 |
| e. _____ | | | 0.00 |
| f. _____ | | | 0.00 |
| g. _____ | | | 0.00 |
| h. _____ | | | 0.00 |
| i. _____ | | | 0.00 |
| j. _____ | | | 0.00 |
| TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE | 0.00 | 0.00 | 0.00 |

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

| Objects of Expenditures | Amount (Enter "0.00" if none) |
|--|----------------------------------|
| a. Certificated Salaries | 1000-1999 |
| b. Noncertificated Salaries | 2000-2999 |
| c. Employee Benefits | 3000-3999 |
| d. Books and Supplies | 4000-4999 |
| e. Services and Other Operating Expenditures | 5000-5999 |
| TOTAL COMMUNITY SERVICES EXPENDITURES | 0.00 |

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

| Date of Presidential Disaster Declaration | Brief Description (If no amounts, indicate "None") | Amount |
|---|--|-------------|
| a. _____ | _____ | |
| b. _____ | _____ | |
| c. _____ | _____ | |
| d. _____ | _____ | |
| TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative) | | 0.00 |

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2023-24 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2026-27.

| | |
|--|--------------|
| a. Total Expenditures (B8) | 9,982,384.63 |
| b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred] | 922,982.73 |
| c. Subtotal of State & Local Expenditures [a minus b] | 9,059,401.90 |
| d. Less Community Services [L2 Total] | 0.00 |
| e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920] | 124,959.60 |
| f. Less Supplemental Expenditures made as the result of a Presidentially | 0.00 |

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 8,934,442.30

Board Resolution

RESOLUTION OF THE BOARD OF DIRECTORS OF IFTIN CHARTER SCHOOL WHEREAS, California Education Code Section 46120 requires local educational agencies (LEAs) to implement an Expanded Learning Opportunities Program (ELOP) providing a minimum of nine (9) hours of combined instructional time and expanded learning opportunities per school day for pupils in grades TK–6, as well as a minimum of thirty (30) non-school days of nine (9) hours of programming; and WHEREAS, beginning in the 2025–26 school year, the California Department of Education (CDE) requires LEAs to submit student participation and eligibility data for expanded learning programs through the CALPADS Local Educational Agency Program (LEAP) file; and WHEREAS, LEAs must adopt and publicly post a Board-approved Expanded Learning Program Plan detailing compliance with statutory and regulatory requirements for the ELO Program, including program structure, student access, and funding obligations; and WHEREAS, the Board of Directors recognizes the importance of expanded learning opportunities in supporting student achievement, equity, and whole-child development; and NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Iftin Charter School hereby: 1. Approves the Expanded Learning Opportunities Program (ELOP) Plan as presented to the Board on this date; 2. Directs administration to ensure compliance with CALPADS LEAP reporting requirements, including timely and accurate submission of student-level and LEA-level data; 3. Authorizes the posting of the approved Expanded Learning Program Plan on the Iftin Charter School website; and 4. Commits to ongoing oversight of program implementation and compliance with California Education Code Section 46120. APPROVED, ADOPTED, AND PASSED by the Board of Directors of Iftin Charter School on this ____ day of _____, 2025. _____ Board Chair/President _____ Secretary/Clerk of the Board