



“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, November 20, 2020 at 5:30PM

Join Zoom Meeting

<https://us02web.zoom.us/j/84449241937>

Meeting ID: 844 4924 1937

One tap mobile

+16699006833,,84449241937# US (San Jose)

+13462487799,,84449241937# US (Houston)

Mission: Iftin Charter School provides students in grades TK-8 an academically rigorous, common core aligned curricula, 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.

WELCOME GUESTS / CALL TO ORDER 5:30PM

Roll Call

Faisal Ali	President
Rahmo Abdi	Secretary
Mulki Hersi	Treasurer
Joe Udall	Member
Ibrahim Hassan	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) Approve meeting minutes of 10/23/20.

Discussion Items

- A) CEO Report
- B) 2020-21 1st Interim Budget and Actuals
- C) 2020-21 Budget Overview for Parents

Action Items

- A) Approval of 2020-21 1st Interim Budget and Actuals
- B) Approval of 2020-21 Budget Overview for Parents

Closed Session

None.

Report to Open Session

Reportable Action:

Advanced Planning

The next regularly scheduled Governing Board Meeting is to be held on Friday, December 18, 2020 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: Mohamud@iftincharter.net



GOVERNING BOARD MINUTES - Regular Meeting
Meeting of Friday, October 23, 2020 at 5:30PM

Join Zoom Meeting

<https://us02web.zoom.us/j/81876396524>

Meeting ID: 818 7639 6524

One tap mobile

+16699006833,,81876396524# US (San Jose)

+12532158782,,81876396524# US (Tacoma)

“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.

WELCOME GUESTS / CALL TO ORDER 5:31PM

Roll Call

Faisal Ali	President present
Rahmo Abdi	Secretary present
Mulki Hersi	Treasurer present
Joe Udall	Member absent
Ibrahim Hassan	Member present

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 Speakers

CONSENT ITEMS

- A) Approve meeting minutes of 9/16/20, 9/26/20, 9/30/20.
- B) Board Policies
 - a. Access to School Records Policy
 - b. Comprehensive Local Plan for SPED Policy
 - c. School Connected Organizations Policy
 - d. School Web Sites Policy
 - e. Uniform Complaint Procedures Policy
 - f. Volunteer Assistance Policy
 - g. Administration Leeway in Absence of Board Policy



GOVERNING BOARD MINUTES - Regular Meeting

- h. Administrative Staff Organization Policy
- i. Concepts and Roles 2000 Policy
- j. Director Recruitment and Selection Policy
- k. Director Responsibilities and Duties Policy
- l. Director's Contract Policy
- m. Director's Governance Standards Policy
- n. Evaluation of the Director Policy
- o. Representative and Deliberative Groups Policy
- p. Concepts and Roles 3000 Policy
- q. Consultants Policy
- r. Educational Travel Program Contracts Policy
- s. Inventories Policy
- t. Petty Cash Funds Policy
- u. School Revolving Funds Policy
- v. Civil and Legal Rights Policy
- w. Code of Ethics
- x. Criminal Record Check Policy
- y. Duties of Personnel Policy
- z. Employee Assistance Programs Policy
- aa. Employee Property Reimbursement Policy
- bb. Employee Safety Policy
- cc. Ergonomics Policy
- dd. Legal Status Requirement Policy
- ee. Maintenance of Criminal Offender Records Policy
- ff. Oath or Affirmation Policy
- gg. Publication or Creation of Materials Policy
- hh. Sick Leave Policy
- ii. Child Abuse Reporting Procedures
- jj. Child Health and Disability Prevention Program
- kk. Concepts and Roles policy
- ll. Exclusions from Attendance Policy
- mm. Head Lice Policy
- nn. Health Examinations Policy
- oo. Immunizations Policy
- pp. Student Computer Use Policy
- qq. Iftin Charter Independent Study Policy
- rr. Organization Policy
- ss. Parent and Family Engagement Policy
- tt. Discipline Policy



GOVERNING BOARD MINUTES - Regular Meeting

Consent Items

A motion was made to approve all consent items on agenda, as presented.

Motion Hassan **Second** Hersi **Ayes** Hassan Ali Hersi **Nays** N/A **Abstain** Abdi **Absent** Udall

Discussion Items

- A) CEO Report
- B) Parent and Family Engagement Policy
- C) Student Discipline Policy
- D) Board member stipend resolution policy

CEO report Mr. Yussuf discussed:

- Phases for reopening of the school
 - Agreement with SDEA for reopening of the school in four phases
 - Academic support zone for high risk students
 - K-2 return hybrid instruction on Nov. 30
 - 3-5 grades return Dec. 14
 - Middle School return January 4
- Prop. Z update and strategic plan
 - We made a lot of efforts to reach out to the SDUSD facilities and participated in charter facility committee meetings.
 - We need to begin our Prop. Z reconstruction project to upgrade our facility
- Non anticipated expenses
 - Legal fees associated with the renewal, appeal and SDEA negotiations
 - High needed curriculum materials
 - Insurance premiums
 - Personnel
 - Safety and Health related expenses
- Minimizing costs moving forward
 - Minimizing expenses to keep a healthy fiscal budget
- Seeking grants and donations
 - We are applying for grants and donations
 - Working with a grant writer



GOVERNING BOARD MINUTES - Regular Meeting

B. Parent and Family Engagement Policy

Mr. Yussuf explained the new updates to the policy and the importance of collaboration. The Parental Involvement Policy has been developed jointly with, and agreed on with, parents. As evidenced by SSC meeting, parent, teacher, and administrative participants.

- Regular and clear communications
- Providing families with the information and supports they need to engage in their child's education
- Understanding how the decision will affect parents
- Asking the parents how the school can help them
- Approaching problems and challenges as issues to be addressed together
- Giving families opportunities to provide input and feedback

C. Student Discipline Policy

Policy updates and changes reflect new laws with regard to suspensions and expulsions, also behaviors of the classroom. This policy has been developed jointly with the school Advisory Committee members and SSC.

D. Board member stipend resolution policy

The board discussed the importance of their services to the community as volunteers. Their role to keep the school on the right track and having the students' best interest in mind.

Action Items

- A) Resolution to Tax Defer Member Paid Contribution
- B) Employer resolution deduction plan
- C) Board member stipend resolution A
- D) Board member stipend resolution B

A motion was made to approve A. Resolution to Tax Defer Member Paid Contribution

Motion Hassan **Second** Hersi **Ayes** Hassan Ali Hersi **Nays** N/A **Abstain** Abdi **Absent** Udall

A motion was made to approve B. Employer resolution deduction plan

Motion Hersi **Second** Hassan **Ayes** Hassan Ali Hersi Abdi **Nays** N/A **Abstain** N/A **Absent** Udall

A motion was made to table C. Board member stipend resolution A

Motion Abdi **Second** Hassan **Ayes** Hassan Ali Hersi Abdi **Nays** N/A **Abstain** N/A **Absent** Udall

A motion was made to table D. Board member stipend resolution B

Motion Hassan **Second** Abdi **Ayes** Hassan Ali Hersi Abdi **Nays** N/A **Abstain** N/A **Absent** Udall

Report to Open Session



GOVERNING BOARD MINUTES - Regular Meeting

Reportable Action: None

Advance Planning

The next regularly scheduled Governing Board Meeting is to be held **on November 20, 2020** at 5:30PM.

Adjournment 8:05 pm

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

Unofficial

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

Charter School Name: Iftin Charter School
(continued) _____
CDS #: 37 10371 0108548
San Diego County Office of
Charter Approving Entity: Education
County: San Diego
Charter #: 0680
Fiscal Year: 2020/21

To the entity that approved the charter school:
(x) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: _____ Title: _____

To the County Superintendent of Schools:
(x) 2020/21 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print Name: _____ Title: _____

For additional information on the First Interim Report, please contact:

For Approving Entity:

Name

Title

Phone

E-mail

For Charter School:

Josh Eng
Name
CSMC-School Business Manager
Title
(951) 526-1920
Phone
jeng@csmci.com
E-mail

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

District Advisor

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail**

Charter School Name: Iftin Charter School
(continued)
CDS #: 37 10371 0108548

Charter Approving Entity: San Diego County Office of Education
County: San Diego
Charter #: 0680
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget			Actuals thru 10/31	
		Unrestricted	Restricted	Total	Unrestricted	Restricted
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,032,027.00		1,032,027.00	287,792.00	
Education Protection Account State Aid - Current Year	8012	66,654.00		66,654.00	16,664.00	
State Aid - Prior Years	8019	-		-		
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,231,593.00		2,231,593.00	584,784.00	
Other LCFF Transfers	8091, 8097	-		-		
Total, LCFF Sources		3,330,274.00	-	3,330,274.00	889,240.00	-
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290		213,530.00	213,530.00	-	11,724.00
Special Education - Federal	8181, 8182		43,625.00	43,625.00		
Child Nutrition - Federal	8220		-	-		
Donated Food Commodities	8221		-	-		
Other Federal Revenues	8110, 8260-8299		384,052.00	384,052.00	10,000.00	219,150.00
Total, Federal Revenues		-	641,207.00	641,207.00	10,000.00	230,874.00
3. Other State Revenues						
Special Education - State	StateRevSE		208,656.00	208,656.00		56,218.00
All Other State Revenues	StateRevAO	53,803.00	17,006.00	70,809.00	207.74	28,307.28
Total, Other State Revenues		53,803.00	225,662.00	279,465.00	207.74	84,525.28
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	37,000.00		37,000.00	38,833.61	
Total, Local Revenues		37,000.00	-	37,000.00	38,833.61	-
5. TOTAL REVENUES						
		3,421,077.00	866,869.00	4,287,946.00	938,281.35	315,399.28
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,049,591.00	117,565.00	1,167,156.00	234,469.84	18,273.00
Certificated Pupil Support Salaries	1200		60,000.00	60,000.00		7,024.00
Certificated Supervisors' and Administrators' Salaries	1300	201,572.00	8,000.00	209,572.00	69,288.09	8,181.66
Other Certificated Salaries	1900		-	-		
Total, Certificated Salaries		1,251,163.00	185,565.00	1,436,728.00	303,757.93	33,478.66
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	140,322.00	73,892.00	214,214.00	30,207.59	22,416.14
Non-certificated Support Salaries	2200	79,120.00		79,120.00	14,251.20	-
Non-certificated Supervisors' and Administrators' Sal.	2300	191,727.00	8,000.00	199,727.00	2,812.68	-
Clerical and Office Salaries	2400	121,368.00	56,000.00	177,368.00	32,223.52	23,269.25
Other Non-certificated Salaries	2900	177,936.00		177,936.00	86,208.93	24,517.95
Total, Non-certificated Salaries		710,473.00	137,892.00	848,365.00	165,703.92	70,203.34
3. Employee Benefits						
STRS	3101-3102	198,816.00	31,060.00	229,876.00	44,435.44	4,085.46
PERS	3201-3202	169,934.00	23,833.00	193,767.00	35,255.69	13,710.87
OASDI / Medicare / Alternative	3301-3302	74,135.00	11,597.00	85,732.00	18,430.24	6,236.19
Health and Welfare Benefits	3401-3402	210,467.01	32,532.99	243,000.00	98,041.87	3,468.20
Unemployment Insurance	3501-3502	18,836.00	3,004.00	21,840.00	619.17	1,527.58
Workers' Compensation Insurance	3601-3602	40,168.00	5,534.00	45,702.00	10,333.00	-
OPEB, Allocated	3701-3702		-	-		
OPEB, Active Employees	3751-3752		-	-		
Other Employee Benefits	3901-3902		-	-		
Total, Employee Benefits		712,356.01	107,560.99	819,917.00	207,115.41	29,028.30
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	14,397.00	1,755.00	16,152.00	21,125.88	
Books and Other Reference Materials	4200		50,251.00	50,251.00		
Materials and Supplies	4300	36,342.00	65,508.00	101,850.00	24,683.23	61,810.13
Noncapitalized Equipment	4400	32,211.00	52,387.00	84,598.00	7,277.10	56,440.49
Food	4700	488.00		488.00		
Total, Books and Supplies		83,438.00	169,901.00	253,339.00	53,086.21	118,250.62
5. Services and Other Operating Expenditures						
Subagreements for Services	5100			-		

Travel and Conferences	5200	4,602.00	9,000.00	13,602.00	1,183.64	4,022.00
Dues and Memberships	5300	6,006.00	-	6,006.00	56.00	150.00
Insurance	5400	42,614.00	-	42,614.00	13,024.01	-
Operations and Housekeeping Services	5500	71,296.00	58,000.00	129,296.00	24,744.80	13,332.79
Rentals, Leases, Repairs, and Noncap. Improvements	5600	97,488.00	-	97,488.00	20,907.81	10,183.75
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	369,653.00	147,159.00	516,812.00	130,163.79	287.74
Communications	5900	25,796.00	-	25,796.00	8,692.15	-
Total, Services and Other Operating Expenditures		617,455.00	214,159.00	831,614.00	198,772.20	27,976.28
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis on)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	40,000.00	-	40,000.00	-	-
Total, Capital Outlay		40,000.00	-	40,000.00	-	-
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		3,414,885.01	815,077.99	4,229,963.00	928,435.67	278,937.20
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		6,191.99	51,791.01	57,983.00	9,845.68	36,462.08
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	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		6,191.99	51,791.01	57,983.00	9,845.68	36,462.08
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,989,520.63	12,206.36	2,001,726.99	1,989,520.63	12,206.36
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		1,989,520.63	12,206.36	2,001,726.99	1,989,520.63	12,206.36
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,995,712.62	63,997.37	2,059,709.99	1,999,366.31	48,668.44
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-
All Others	9719	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						
Other Assignments	9780	-	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	1,995,712.62	63,997.37	2,059,709.99	1,999,366.31	48,668.44

	1st Interim Budget		
Total	Unrestricted	Restricted	Total
-			
287,792.00	1,031,754.00		1,031,754.00
16,664.00	66,654.00		66,654.00
-			-
584,784.00	2,231,593.00		2,231,593.00
-			-
889,240.00	3,330,001.00	-	3,330,001.00
-			-
11,724.00		199,677.00	199,677.00
-		43,625.00	43,625.00
-			-
-			-
229,150.00		365,706.00	365,706.00
240,874.00	-	609,008.00	609,008.00
-			-
56,218.00		208,656.00	208,656.00
28,515.02	53,972.00	45,352.00	99,324.00
84,733.02	53,972.00	254,008.00	307,980.00
-			-
38,833.61	38,834.00		38,834.00
38,833.61	38,834.00	-	38,834.00
-			-
1,253,680.63	3,422,807.00	863,016.00	4,285,823.00
-			-
252,742.84	1,160,502.00	117,565.00	1,278,067.00
7,024.00		60,000.00	60,000.00
77,469.75	122,572.00		122,572.00
-			-
337,236.59	1,283,074.00	177,565.00	1,460,639.00
-			-
52,623.73	560.00	221,200.00	221,760.00
14,251.20	83,633.00		83,633.00
2,812.68	199,727.00		199,727.00
55,492.77	88,380.00	88,988.00	177,368.00
110,726.88	177,397.00	60,920.00	238,317.00
235,907.26	549,697.00	371,108.00	920,805.00
-			-
48,520.90	199,916.00	28,410.00	228,326.00
48,966.56	133,097.00	84,889.00	217,986.00
24,666.43	63,584.00	30,120.00	93,704.00
101,510.07	225,000.00	18,000.00	243,000.00
2,146.75	14,700.00	7,560.00	22,260.00
10,333.00	71,003.00	18,301.00	89,304.00
-			-
-			-
-			-
236,143.71	707,300.00	187,280.00	894,580.00
-			-
21,125.88	21,126.00		21,126.00
-		50,251.00	50,251.00
86,493.36	26,948.00	90,000.00	116,948.00
63,717.59	24,205.00	70,000.00	94,205.00
-	488.00		488.00
171,336.83	72,767.00	210,251.00	283,018.00
-			-
-			-

5,205.64	13,594.00	-	13,594.00
206.00	6,006.00	-	6,006.00
13,024.01	42,614.00	-	42,614.00
38,077.59	104,296.00	-	104,296.00
31,091.56	134,516.00	-	134,516.00
-	-	-	-
130,451.53	323,081.00	131,000.00	454,081.00
8,692.15	25,797.00	-	25,797.00
226,748.48	649,904.00	131,000.00	780,904.00

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	40,000.00	-	40,000.00
-	40,000.00	-	40,000.00

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
-	-	-	-

1,207,372.87	3,302,742.00	1,077,204.00	4,379,946.00
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46,307.76	120,065.00	(214,188.00)	(94,123.00)
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-	-	-	-
-	-	-	-

-	(332,097.64)	332,097.64	-
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-	(332,097.64)	332,097.64	-
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46,307.76	(212,032.64)	117,909.64	(94,123.00)
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-	-	-	-
2,001,726.99	1,989,520.63	12,206.36	2,001,726.99
-	-	-	-
2,001,726.99	1,989,520.63	12,206.36	2,001,726.99
2,048,034.75	1,777,487.99	130,116.00	1,907,603.99

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2,048,034.75	1,777,487.99	130,116.00	1,907,603.99

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Iftin Charter School
 (continued)
 CDS #: 37 10371 0108548
 Charter Approving Entity: San Diego County Office of Educat
 County: San Diego
 Charter #: 0680
 Fiscal Year: 2020/21

Description	Object Code	Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,032,027.00	287,792.00	1,031,754.00	(273.00)	-0.03%
Education Protection Account State Aid - Current Year	8012	66,654.00	16,664.00	66,654.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,231,593.00	584,784.00	2,231,593.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		3,330,274.00	889,240.00	3,330,001.00	(273.00)	-0.01%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	213,530.00	11,724.00	199,677.00	(13,853.00)	-6.49%
Special Education - Federal	8181, 8182	43,625.00	-	43,625.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	384,052.00	229,150.00	365,706.00	(18,346.00)	-4.78%
Total, Federal Revenues		641,207.00	240,874.00	609,008.00	(32,199.00)	-5.02%
3. Other State Revenues						
Special Education - State	StateRevSE	208,656.00	56,218.00	208,656.00	-	0.00%
All Other State Revenues	StateRevAO	70,809.00	28,515.02	99,324.00	28,515.00	40.27%
Total, Other State Revenues		279,465.00	84,733.02	307,980.00	28,515.00	10.20%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	37,000.00	38,833.61	38,834.00	1,834.00	4.96%
Total, Local Revenues		37,000.00	38,833.61	38,834.00	1,834.00	4.96%
5. TOTAL REVENUES		4,287,946.00	1,253,680.63	4,285,823.00	(2,123.00)	-0.05%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,167,156.00	252,742.84	1,278,067.00	110,911.00	9.50%
Certificated Pupil Support Salaries	1200	60,000.00	7,024.00	60,000.00	-	0.00%
Certificated Supervisors' and Administrators' Salaries	1300	209,572.00	77,469.75	122,572.00	(87,000.00)	-41.51%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,436,728.00	337,236.59	1,460,639.00	23,911.00	1.66%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	214,214.00	52,623.73	221,760.00	7,546.00	3.52%
Non-certificated Support Salaries	2200	79,120.00	14,251.20	83,633.00	4,513.00	5.70%
Non-certificated Supervisors' and Administrators' Sal.	2300	199,727.00	2,812.68	199,727.00	-	0.00%
Clerical and Office Salaries	2400	177,368.00	55,492.77	177,368.00	-	0.00%
Other Non-certificated Salaries	2900	177,936.00	110,726.88	238,317.00	60,381.00	33.93%
Total, Non-certificated Salaries		848,365.00	235,907.26	920,805.00	72,440.00	8.54%
3. Employee Benefits						
STRS	3101-3102	229,876.00	48,520.90	228,326.00	(1,550.00)	-0.67%
PERS	3201-3202	193,767.00	48,966.56	217,986.00	24,219.00	12.50%
OASDI / Medicare / Alternative	3301-3302	85,732.00	24,666.43	93,704.00	7,972.00	9.30%
Health and Welfare Benefits	3401-3402	243,000.00	101,510.07	243,000.00	-	0.00%
Unemployment Insurance	3501-3502	21,840.00	2,146.75	22,260.00	420.00	1.92%
Workers' Compensation Insurance	3601-3602	45,702.00	10,333.00	89,304.00	43,602.00	95.41%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		819,917.00	236,143.71	894,580.00	74,663.00	9.11%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	16,152.00	21,125.88	21,126.00	4,974.00	30.79%
Books and Other Reference Materials	4200	50,251.00	-	50,251.00	-	0.00%
Materials and Supplies	4300	101,850.00	86,493.36	116,948.00	15,098.00	14.82%
Noncapitalized Equipment	4400	84,598.00	63,717.59	94,205.00	9,607.00	11.36%
Food	4700	488.00	-	488.00	-	0.00%
Total, Books and Supplies		253,339.00	171,336.83	283,018.00	29,679.00	11.72%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	13,602.00	5,205.64	13,594.00	(8.00)	-0.06%
Dues and Memberships	5300	6,006.00	206.00	6,006.00	-	0.00%
Insurance	5400	42,614.00	13,024.01	42,614.00	-	0.00%
Operations and Housekeeping Services	5500	129,296.00	38,077.59	104,296.00	(25,000.00)	-19.34%

Rentals, Leases, Repairs, and Noncap. Improvements	5600	97,488.00	31,091.56	134,516.00	37,028.00	37.98%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	516,812.00	130,451.53	454,081.00	(62,731.00)	-12.14%
Communications	5900	25,796.00	8,692.15	25,797.00	1.00	0.00%
Total, Services and Other Operating Expenditures		831,614.00	226,748.48	780,904.00	(50,710.00)	-6.10%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	40,000.00	-	40,000.00	-	0.00%
Total, Capital Outlay		40,000.00	-	40,000.00	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		4,229,963.00	1,207,372.87	4,379,946.00	149,983.00	3.55%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		57,983.00	46,307.76	(94,123.00)	(152,106.00)	-262.33%
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	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		57,983.00	46,307.76	(94,123.00)	(152,106.00)	-262.33%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,001,726.99	2,001,726.99	2,001,726.99	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Fund Balance		2,001,726.99	2,001,726.99	2,001,726.99		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,059,709.99	2,048,034.75	1,907,603.99		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-
All Others	9719	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						
Other Assignments	9780	-	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	2,059,709.99	2,048,034.75	1,907,603.99	(152,106.00)	-7.38%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Iftin Charter School
(continued) _____
CDS #: 37 10371 0108548
Charter Approving Entity: San Diego County Office of Educati
County: San Diego
Charter #: 0680
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2020/21			Totals for FY 2021/22	Totals for FY 2022/23
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,031,754.00	0.00	1,031,754.00	1,139,488.00	1,252,185.00
Education Protection Account State Aid - Current Year	8012	66,654.00	0.00	66,654.00	73,319.00	80,651.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	2,231,593.00	0.00	2,231,593.00	2,454,752.00	2,700,227.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		3,330,001.00	0.00	3,330,001.00	3,667,559.00	4,033,063.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	199,677.00	199,677.00	213,530.00	213,530.00
Special Education - Federal	8181, 8182	0.00	43,625.00	43,625.00	42,000.00	46,250.00
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	365,706.00	365,706.00		
Total, Federal Revenues		0.00	609,008.00	609,008.00	255,530.00	259,780.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	208,656.00	208,656.00	229,125.00	252,037.50
All Other State Revenues	StateRevAO	53,972.00	45,352.00	99,324.00	71,437.00	71,436.00
Total, Other State Revenues		53,972.00	254,008.00	307,980.00	300,562.00	323,473.50
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	38,834.00	0.00	38,834.00	38,834.00	38,834.00
Total, Local Revenues		38,834.00	0.00	38,834.00	38,834.00	38,834.00
5. TOTAL REVENUES						
		3,422,807.00	863,016.00	4,285,823.00	4,262,485.00	4,655,150.50
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,160,502.00	117,565.00	1,278,067.00	1,278,067.00	1,341,970.35
Certificated Pupil Support Salaries	1200	0.00	60,000.00	60,000.00	60,000.00	63,000.00
Certificated Supervisors' and Administrators' Salaries	1300	122,572.00	0.00	122,572.00	122,572.00	128,700.60
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		1,283,074.00	177,565.00	1,460,639.00	1,460,639.00	1,533,670.95
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	560.00	221,200.00	221,760.00	221,760.00	232,848.00
Non-certificated Support Salaries	2200	83,633.00	0.00	83,633.00	83,633.00	87,814.65
Non-certificated Supervisors' and Administrators' Sal.	2300	199,727.00	0.00	199,727.00	199,727.00	209,713.35
Clerical and Office Salaries	2400	88,380.00	88,988.00	177,368.00	177,368.00	186,236.40
Other Non-certificated Salaries	2900	177,397.00	60,920.00	238,317.00	238,317.00	250,232.85
Total, Non-certificated Salaries		549,697.00	371,108.00	920,805.00	920,805.00	966,845.25

Description	Object Code	FY 2020/21			Totals for FY 2021/22	Totals for FY 2022/23
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	199,916.00	28,410.00	228,326.00	233,702.24	277,594.44
PERS	3201-3202	133,097.00	84,889.00	217,986.00	211,785.15	254,280.30
OASDI / Medicare / Alternative	3301-3302	63,584.00	30,120.00	93,704.00	91,620.85	96,201.89
Health and Welfare Benefits	3401-3402	225,000.00	18,000.00	243,000.00	243,000.00	243,000.00
Unemployment Insurance	3501-3502	14,700.00	7,560.00	22,260.00	22,260.00	22,260.00
Workers' Compensation Insurance	3601-3602	71,003.00	18,301.00	89,304.00	90,000.00	90,000.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		707,300.00	187,280.00	894,580.00	892,368.24	983,336.63
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	21,126.00	0.00	21,126.00	16,152.04	17,767.24
Books and Other Reference Materials	4200	0.00	50,251.00	50,251.00	15,250.42	16,775.46
Materials and Supplies	4300	26,948.00	90,000.00	116,948.00	71,342.00	78,476.20
Noncapitalized Equipment	4400	24,205.00	70,000.00	94,205.00	70,000.00	77,000.00
Food	4700	488.00	0.00	488.00	488.00	536.80
Total, Books and Supplies		72,767.00	210,251.00	283,018.00	173,232.46	190,555.71

5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	13,594.00	0.00	13,594.00	13,602.00	14,962.20
Dues and Memberships	5300	6,006.00	0.00	6,006.00	6,006.00	6,606.60
Insurance	5400	42,614.00	0.00	42,614.00	42,614.00	46,875.40
Operations and Housekeeping Services	5500	104,296.00	0.00	104,296.00	89,296.00	98,225.60
Rentals, Leases, Repairs, and Noncap. Improvements	5600	134,516.00	0.00	134,516.00	145,516.00	165,499.98
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	323,081.00	131,000.00	454,081.00	451,468.59	467,468.00
Communications	5900	25,797.00	0.00	25,797.00	25,797.00	28,376.70
Total, Services and Other Operating Expenditures		649,904.00	131,000.00	780,904.00	774,299.59	828,014.48
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	40,000.00	0.00	40,000.00	40,000.00	40,000.00
Total, Capital Outlay		40,000.00	0.00	40,000.00	40,000.00	40,000.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		3,302,742.00	1,077,204.00	4,379,946.00	4,261,344.29	4,542,423.02
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		120,065.00	(214,188.00)	(94,123.00)	1,140.71	112,727.48

Description	Object Code	FY 2020/21			Totals for FY 2021/22	Totals for FY 2022/23
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(332,097.64)	332,097.64	0.00	130,116.00	(130,116.00)
4. TOTAL OTHER FINANCING SOURCES / USES		(332,097.64)	332,097.64	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(212,032.64)	117,909.64	(94,123.00)	1,140.71	112,727.48
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,989,520.63	12,206.36	2,001,726.99	1,907,603.99	1,908,744.70
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,989,520.63	12,206.36	2,001,726.99	1,907,603.99	1,908,744.70
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,777,487.99	130,116.00	1,907,603.99	1,908,744.70	2,021,472.18
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	1,777,487.99	130,116.00	1,907,603.99	1,908,744.70	2,021,472.18

		July	August	September	October
A. BEGINNING CASH	9110	1,600,896	1,712,769	1,778,485	2,092,562
B. RECEIPTS					
LCFF Sources					
State Aid, EPA	8011-8019	51,391	51,391	109,169	92,505
In Lieu Property Taxes	8096	0	133,896	272,361	178,527
Other LCFF/Revenue Limit Transfers	8091, 8097				
Federal Revenue	8100-8299	10,000	0	219,150	11,724
Other State Revenue	8300-8599	8,961	11,134	46,568	18,070
Other Local Revenue	8600-8799		22,397	12,461	3,976
All Other Financing Sources	8930-8979				
Other Receipts/Non-Revenue					
TOTAL RECEIPTS		70,352	218,818	659,709	304,802
C. DISBURSEMENTS					
Certificated Salaries	1000-1999	22,754	31,582	146,947	135,954
Classified Salaries	2000-2999	14,778	52,774	84,078	84,277
Employee Benefits	3000-3999	73,736	42,288	45,798	74,322
Books and Supplies	4000-4999	2,333	8,959	117,672	42,372
Services and Operating Expenditures	5000-5999	30,815	44,260	48,756	102,918
Capital Outlay	6000-6999	0	0	0	0
Other Outgo	7000-7499	0	0	0	0
All Other Financing Uses	7630-7699				
Other Disbursements/ Non Expenditures					
TOTAL DISBURSEMENTS		144,415	179,863	443,251	439,843
D. PRIOR YEAR TRANSACTIONS, Other					
Accounts Receivable	9200-9399	364,342	7,729	(27,861)	17,183
Accounts Payable (Liabilities, including Deferred Revenue)	9500-9630, 9650	(178,406)	19,033	125,480	(25,630)
TOTAL PRIOR YEAR TRANSACTIONS, Other		185,936	26,762	97,619	(8,447)
E. (B - C + D)		111,873	65,717	314,077	(143,489)
F. ENDING CASH (A + E)		1,712,769	1,778,485	2,092,562	1,949,074
G. ENDING CASH, PLUS ACCRUALS					

LCFF Budget Overview for Parents Data Entry Instructions

These instructions are for the completion of the Local Control Funding Formula (LCFF) Budget Overview for Parents.

Notice that there are 5 tabs along the bottom of the workbook titled: 'Title Page', 'Instructions', 'Data Input', 'Narrative Responses', and 'Template'. The local educational agency (LEA) will enter its data in the 'Data Input' tab and then respond to the available prompts in the 'Narrative Responses' tab; please note that certain prompts in the 'Narrative Responses' tab are conditional. This information will automatically populate the 'Template' pages of the Budget Overview for Parents with the information. The tabs 'Title Page', 'Instructions', 'Data Input', and 'Narrative Responses' are "inward facing" and are intended for use by LEA personnel. The information contained in the 'Template' tab will be "outward facing", or the information that will be available to the LEA's parents and stakeholders. To start, ensure that you are on the 'Data Input' worksheet by clicking on the 'Data Input' in the lower left hand side.

***NOTE: The "High Needs Students" referred to below are Unduplicated Students for LCFF funding purposes.**

Data Input Tab Instructions

LEA Information (rows 1-3)

The LEA must enter the LEA name, county district school (CDS) code, and LEA contact information (name, phone number and email address) in the corresponding blue boxes.

For the 2020–21 Budget Overview for Parents, the dates for the Current School Year (2020–21) and the Prior School Year (2019–2020) have been prepopulated.

Projected General Fund Revenue for the 2020–21 School Year

All amounts should be entered in the gray boxes adjacent to the corresponding amount title. The amounts for the 2020–21 school year must reflect budget information available at the time of the first interim report.

•**Total LCFF funds (row 9):** This amount is the total amount of LCFF funding (including supplemental & concentration grants) the LEA estimates it will receive pursuant to *California Education Code (EC)* sections 2574 (for county offices of education) and 42238.02 (for school districts and charter schools), as of the date of the first interim report for 2020. This amount is the amount indicated in the Standardized Account Code Structure (SACS) First Interim Fund Form 01, Column D, row A.1 (LCFF Sources).

•**LCFF supplemental & concentration grants (row 10):** This amount is the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of low income, foster youth, and English learner students as determined pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496(a)(5), pursuant to *EC* sections 2574 and 42238.02, as applicable for the 2020–21 school year.

•**All other state funds (row 12):** This amount is the total amount of other state funds (do not include including LCFF funds) the LEA estimates it will receive.

•**All local funds (row 13):** This amount is the total amount of local funds and entitlements the LEA estimates it will receive.

•**Total federal funds (row 14):** This amount is the total amount of federal funds (including all Every Student Succeeds Act Title funds and Coronavirus Aid, Relief, and Economic Security [CARES] funds) the LEA estimates it will receive.

•**Federal Coronavirus Aid, Relief, and Economic Security (CARES) funds (row 16):** Of the amount of federal funds reported on line 14, provide the amount attributable to federal funds allocated to the LEA under the federal CARES Act (Public Law 116-136). CARES Act funds include the Elementary and Secondary School Emergency Relief (ESSER) Funds and Learning Loss Mitigation (LLM) Funds; LLM Funds include both Coronavirus Relief (CR) Funds and Governor's Emergency Education Relief (GEER) Funds.

The total of the General Fund Revenue should equal the amount indicated in the SACS First Interim Fund Form 01, Column D, row A.5 (Total Revenues).

Total Budgeted Expenditures for the 2020–21 School Year

The amounts for the 2020–21 school year must reflect budget information available at the time of the first interim report.

•**Total Budgeted General Fund Expenditures (row 19):** This amount is the LEA's total budgeted General Fund expenditures for the 2020–21 school year as indicated on SACS First Interim Fund Form 01, Column D, Row B.9 (Total Expenditures). The General Fund is the main operating fund of the LEA and accounts for all activities not accounted for in another fund. All activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. For further information please refer to the California School Accounting Manual (<http://www.cde.ca.gov/fg/ac/sa/>). (Note: For some charter schools that follow governmental fund accounting, this amount is the total budgeted expenditures in the Charter Schools Special Revenue Fund. For charter schools that follow the not-for-profit accounting model, this amount is total budgeted expenses, such as those budgeted in the Charter Schools Enterprise Fund.)

•**Total Budgeted Expenditures in the Learning Continuity and Attendance Plan (Learning Continuity Plan) (row 20):** This is the total amount of budgeted expenditures associated with the actions included in the Learning Continuity Plan.

•**Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan (row 21):** This is the total amount of the budgeted expenditures, from all fund sources, associated with the actions included in the Learning Continuity Plan that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07.

Expenditures for High Needs Students in the 2019–2020 School Year

•**Total Budgeted Expenditures for High Needs Students in the Local Control and Accountability Plan (LCAP) (row 24):** This amount is the total of the budgeted expenditures, from all fund sources, in the planned actions and services included in the 2019–2020 LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07 for the current school year.

•**Actual Expenditures for High Needs Students in the LCAP (row 25):** This is the total of the estimated actual expenditures, from all fund sources, in the actions and services included in the 2019–2020 LCAP that are identified as contributing to the increased or improved services for high needs students pursuant to *EC* Section 42238.07.

Narrative Responses Tab Instructions

The LEA's response for each prompt is limited to 75 words. Double click on the applicable cell to respond to the required prompt(s). Please note that certain prompts are conditional, based on the data provided in the 'Data Input' tab.

•**Brief description for General Fund Expenditures (row 3):** Briefly describe any of the General Fund Budget Expenditures for the 2020–21 school year that are not included in the Learning Continuity Plan.

•**Brief description for High Needs Students (row 4):** If the amount on line 21 ('Data Input' tab) is less than the amount on line 10 ('Data Input' tab), a prompt will appear and the LEA must provide a brief description of the additional actions it is taking to meet its requirement to increase or improve services for high needs students.

Note: If no prompt appears, the LEA is not required to supply a description.

Note: It may be necessary to adjust the row height to display the entire prompt.

•**Brief description for actual expenditures for high needs students (row 5):** If the amount in line 24 ('Data Input' tab) is greater than the amount in line 25 ('Data Input' tab), a prompt will appear and the LEA must provide a brief description of how the difference impacted the actions and services and overall increased or improved services for high needs students in the 2019–2020 fiscal year pursuant to *EC* Section 42238.07.

Note: If no prompt appears, the LEA is not required to supply a description.

Note: It may be necessary to adjust the row height to display the entire prompt.

LCFF Budget Overview for Parents: Data Input

Local Educational Agency (LEA) name:	Iftin Charter School
CDS code:	37 10371 0108548
LEA contact information:	Ali Hori
Current School Year:	2020-2021
Prior School Year	2019-2020

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2020-2021 School Year		Amount
Total LCFF funds	\$	3,330,001
LCFF supplemental & concentration grants	\$	603,665
All other state funds	\$	314,420
All local funds	\$	38,834
Total federal funds	\$	602,568
Federal CARES funds	\$	349,266
Total Projected Revenue	\$	4,285,823
Total Budgeted Expenditures for the 2020-2021 School Year		Amount
Total Budgeted General Fund Expenditures	\$	4,379,954
Total Budgeted Expenditures in the Learning Continuity Plan	\$	535,356
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$	370,906
Expenditures not in the Learning Continuity Plan	\$	3,844,598
Expenditures for High Needs Students in the 2019-2020 School Year		Amount
Total Budgeted Expenditures for High Needs Students in the LCAP	\$	594,162
Actual Expenditures for High Needs Students in LCAP	\$	599,739

LCFF Budget Overview for Parents: Narrative Responses

LCFF Budget Overview for Parents Narrative Responses Sheet

Required Prompt(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Learning Continuity Plan.	Rent,teacher salaries,admin salaries, curriculum, equipment, back office service provider, consultants, legal, audit, etc.
The amount budgeted to increase or improve services for high needs students in the 2020-2021 Learning Continuity Plan is less than the projected revenue of LCFF supplemental and concentration grants for 2020-2021. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.	The items in the LCP identify how the school is going to mitigate learning loss during the season. The school did not include other respective salaries of employees that address the specific needs of the respective high needs students.
A prompt may display based on information provided in the Data Input tab.	