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*“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, December 13, 2024 at 5:30PM**  
5465 El Cajon Blvd., San Diego, CA 92115 (Library)

**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**

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#### **Roll Call**

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

#### **PUBLIC COMMENT**

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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**

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- A) Approval of meeting minutes of 9/27/24

#### **Discussion Items**

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- A) CEO Report
- B) Board Financial Report

## Action Items

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- A) Approval of 2024-25 Revised Budget
- B) Approval of 2024-25 1<sup>st</sup> Interim
- C) Approval of Suspension and Expulsion for Disruption and Willful Defiance

## Closed Session

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CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION PURSUANT TO GOVERNMENT CODE SECTION 54957(b)(1). Position: Chief Executive Officer

## Report to Open Session

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Reportable Action:

## Advanced Planning

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The next regularly scheduled Governing Board Meeting is to be held on Friday, January 31, 2025 at 5:30PM

## ADJOURN

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*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](mailto:Mohamud@iftincharter.net)*



## GOVERNING BOARD MINUTES – Regular Board Meeting

### Meeting of Friday, September 27, 2024 at 5:30PM

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

*“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.

N/A

#### CONSENT ITEMS

N/A



## GOVERNING BOARD MINUTES – Regular Board Meeting

### Discussion Items

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A) CEO Report, Maslah Yussuf

- Current Enrollment: 540
- After School Program hours
  - Before School 7:00-8:00
  - After School 3:45-6pm

B) Monthly Financial Report (CSMC)

Actual to Budget: This report is as of Aug 31st, 2024, compared against our board-approved budget on June 14th, 2024, this was based on a budgeted enrollment count of 530 and budgeted ADA of 450. Budgeted net deficit for the year in this report was <\$156K> .

**\*\*NOTE:** Budget will be positively and negatively impacted depend on the schools final ADA number – this won't be officially known until mid/late April 2025. Average value per full ADA is around ~\$15K; so, each ADA shorter than the budgeted amount will negatively affect the budget by around ~\$15K and each ADA greater than the budget amount will be positively affected by the same amount.

YTD Revenues through Aug 31, 2024, are \$468,578 or 3.3% over our current budget to due to timing. Funds are being received slightly ahead of when they were budgeted. This is not a gain in new revenue and has no positive effect on budgeted net income.

**\*\*NOTE:** ~\$2.4M of budgeted revenue is based around restricted funds. School must find expenses and meet compliance requirements to earn these funds. If the school cannot, this will have a negative impact on the budget.

YTD Expenses through Aug 31, 2024, are \$1,203,302 or 6.6% over our current budget due to the following:

- Staff expenses coming in higher than budgeted. However, we will continue to monitor monthly expenses to see how this trend will work out as it may be due to timing of summer school expenses. There are currently about 10-12 new classified employees that were not on the original budget, which will have a negative impact on the budget.

Therefore, net deficit is or 8.8% over our current budget due to the notes above. Balance Sheet:

As of Aug 31, 2024, we had total cash of \$3,325,697, short-term liabilities of \$2,178,672, and long-term liabilities of \$60,085. The ending fund balance is \$1,899,944.

### Action Items

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None

### Closed Session

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CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION PURSUANT TO GOVERNMENT CODE SECTION 54957(b)(1). Position: Chief Executive Officer

### Report to Open Session

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**Reportable Action:** None



## **GOVERNING BOARD MINUTES – Regular Board Meeting**

### **Advance Planning**

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The next regularly scheduled Governing Board Meeting is to be held **on Friday, October 18, 2024** at 5:30PM.

### **Adjournment. 7:24pm**

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*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](mailto:Mohamud@iftincharter.net)*

# IFTIN Charter FY24-25 Budget

	CATEGORY	ACTUALS AS OF OCT 31, 2024	PERCENTAGE: ACTUALS AS OF OCT 31, 2024 AGAINST REVISION #1	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	VARIANCE
REVENUE	TOTAL ENROLLMENT			530	530	-
	AVERAGE DAILY ATTENDANCE			450	485	35
	State LCFF Revenue	1,537,195	24%	5,799,117	6,302,418	503,301
	Federal Revenue	70,562	9%	713,484	808,629	95,145
	Other State Revenue	371,058	11%	2,401,139	3,391,773	990,635
	Local Revenue	22,463	24%	50,000	93,136	43,136
	<b>TOTAL REVENUE</b>	<b>2,001,278</b>	<b>19%</b>	<b>8,963,740</b>	<b>10,595,956</b>	<b>1,632,216</b>
EXPENSES	Certificated Salaries	570,578	28%	2,381,931	2,006,171	(375,760)
	Classified Salaries	1,162,554	31%	2,678,676	3,787,013	1,108,337
	Benefits	569,051	28%	1,740,172	2,050,284	310,112
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>2,302,183</b>	<b>29%</b>	<b>6,800,779</b>	<b>7,843,468</b>	<b>1,042,689</b>
	Books and Supplies	296,784	26%	990,000	1,125,000	135,000
	Services and Other Operating Expenses	336,425	22%	1,248,974	1,545,288	296,315
	Capital Outlay	-	0%	80,000	80,000	-
	Other Outgoing	-	0%	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>633,209</b>	<b>23%</b>	<b>2,318,974</b>	<b>2,750,288</b>	<b>431,315</b>
		<b>TOTAL EXPENSES</b>	<b>2,935,392</b>	<b>28%</b>	<b>9,119,752</b>	<b>10,593,756</b>
SUMMARY	<b>SURPLUS\ (DEFICIT)</b>	<b>(934,114)</b>		<b>(156,012)</b>	<b>2,200</b>	<b>158,212</b>
	<i>% of Expenses</i>	<i>-31.8%</i>		<i>-1.7%</i>	<i>0.0%</i>	
	BEGINNING FUND BALANCE	\$ 2,634,668		\$ 2,634,668	\$ 2,634,668	
	<b>ENDING BALANCE</b>	<b>\$ 1,700,554</b>		<b>\$ 2,478,656</b>	<b>\$ 2,636,868</b>	
	<i>% of Expenses</i>	<i>58%</i>		<i>27%</i>	<i>25%</i>	

# IFTIN Charter REVENUE DETAIL

Obj Code	CATEGORY	ACTUALS AS OF OCT 31, 2024	PERCENTAGE: ACTUALS AS OF OCT 31, 2024 AGAINST REVISION #1	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	VARIANCE
<b>LCFF</b>						
8011	LCFF; state aid	452,504	25%	1,628,271	1,806,612	178,341
8012	LCFF; EPA	22,267	23%	90,000	97,012	7,012
8096	In-Lieu of Property Taxes	1,062,424	24%	4,080,847	4,398,795	317,948
8019	Prior Year Income/Adjustments	-	0%	-	-	-
<b>Total LCFF</b>		1,537,195	24%	5,799,117	6,302,418	503,301
<b>FEDERAL</b>						
8181	Special Education - Federal	-	0%	60,375	65,520	5,145
8182	Special Education - Mental Health	-	0%	-	-	-
8220	Federal Child Nutrition	63,228	12%	450,000	540,000	90,000
8290	Other Federal Rvenue	(579)	0%	-	-	-
8291	Title I	-	0%	142,836	142,836	-
8292	Title II	-	0%	17,053	17,053	-
8293	Title III	7,913	25%	32,129	32,129	-
8294	Title IV	-	0%	11,091	11,091	-
8299	Prior Year Federal Revenue	-	0%	-	-	-
<b>Total Federal</b>		70,562	9%	713,484	808,629	95,145
<b>STATE</b>						
8520	State Child Nutrition Program	7,651	6%	100,000	125,329	25,329
8550	MANDATE BLOCK GRANT 9-12	-	0%	8,429	8,934	505
8560-1100	RESTRICTED LOTTERY	-	0%	76,500	92,646	16,146
8560-6300	LOTTERY	-	0%	30,150	39,775	9,625
8590-2600	ELOP	136,273	16%	631,000	831,000	200,000
8590-6331	Community Schools Partnership Program	-	0%	200,000	500,000	300,000
8590-7830	MTSS	-	0%	-	-	-
8590-6053	UPK	-	0%	51,866	51,866	-
8590-6546	SPED MH	10,356	29%	35,869	35,869	-
8590-6266	Educator Effectiveness	3,715	12%	31,476	31,476	-
8590-6762	Arts & Music	-	0%	235,687	235,687	-
8590-7435	Learning Recovery	118,950	16%	544,000	744,000	200,000
8590-0000	Other	-	0%	-	-	-
8590-6770	Prop 28	21,928	29%	75,165	75,165	-
8596	ASES	-	0%	-	200,000	200,000
8599	Prior Year State Income/Adjustments	-	0%	-	-	-
8792	SPED State/Other Transfers of Apportionments from	72,184	17%	380,997	420,027	39,030
<b>Total State</b>		371,058	11%	2,401,139	3,391,773	990,635
<b>LOCAL</b>						
8639	Student Lunch Revenue	-	0%	-	-	-
8650	Rental Income	-	0%	-	-	-
8660	Interest Income	19,327	21%	50,000	90,000	40,000
8682	Foundation Grants/Donations	-	0%	-	-	-
8684	Student Body (ASB) Fundraising Revenue	-	0%	-	-	-
8685	School Site fundraising	-	0%	-	-	-
8699	All Other Local Revenue	3,136	100%	-	3,136	3,136
<b>Total Local</b>		22,463	24%	50,000	93,136	43,136
<b>TOTAL REVENUE</b>		2,001,278	19%	8,963,740	10,595,956	1,632,216

# IFTIN Charter EXPENSE DETAIL

Obj Code	CATEGORY	ACTUALS AS OF OCT 31, 2024	PERCENTAGE: ACTUALS AS OF OCT 31, 2024 AGAINST REVISION #1	CURRENT YEAR INITIAL	CURRENT YEAR REVISION #1	VARIANCE
<b>CERTIFICATED SALARIES</b>						
1100	Teacher Salaries	418,969	27%	1,780,600	1,567,409	(213,191)
1120	Substitute Expense	49,855	31%	60,000	160,543	100,543
1200	Certificated Pupil Support Salaries	-	0%	74,000	-	(74,000)
1300	Certificated Supervisor and Administrator Salaries	98,133	36%	373,400	274,599	(98,801)
1900	Other Certificated Salaries	3,620	100%	93,931	3,620	(90,311)
<b>Total Certificated</b>		570,578	28%	2,381,931	2,006,171	(375,760)
<b>CLASSIFIED SALARIES</b>						
2100	Instructional Aide Salaries	434,426	32%	704,852	1,340,123	635,272
2200	Classified Support Salaries (Maintenance, Food)	70,845	26%	102,540	271,906	169,366
2300	Classified Supervisor and Administrator Salaries	157,932	31%	379,769	508,054	128,285
2400	Clerical, Technical and Office Staff Salaries	26,989	32%	226,610	83,129	(143,481)
2900	Other Classified Salaries	472,363	30%	1,264,905	1,583,801	318,896
<b>Total Classified</b>		1,162,554	31%	2,678,676	3,787,013	1,108,337
<b>BENEFITS</b>						
3101	State Teachers' Retirement System, certificated positions	106,911	27%	443,489	396,505	(46,984)
3102	Employer STRS Classified	-	0%	-	-	-
3201	Employer PERS Certificated	5,868	100%	-	5,868	5,868
3202	Public Employees Retirement System	242,506	26%	665,772	934,096	268,324
3301	OASDI/Medicare Certificated	10,289	35%	169,798	29,089	(140,708)
3302	OASDI/Medicare Classified	83,183	29%	73,379	289,706	216,328
3401	Health & Welfare Benefits Certificated	29,704	24%	223,000	125,718	(97,282)
3402	Health & Welfare Benefits Classified	74,532	100%	-	74,532	74,532
3403	Health & Welfare Benefits	-	0%	-	-	-
3501	State Unemployment Certificated	3,242	31%	38,220	10,442	(27,778)
3502	State Unemployment Classified	9,803	25%	-	39,498	39,498
3601	Worker Compensation Insurance Certificated	1,003	2%	126,515	50,154	(76,361)
3602	Worker Compensation Insurance Classified	2,010	2%	-	94,675	94,675
3603	Worker Compensation Insurance	-	0%	-	-	-
<b>Total Benefits</b>		569,051	28%	1,740,172	2,050,284	310,112
<b>TOTAL PERSONAL EXPENSE</b>		2,302,183	29%	6,800,779	7,843,468	1,042,689
<b>BOOKS AND SUPPLIES</b>						
4100	Approved Textbooks and Core Curricula Materials	-	0%	50,000	50,000	-
4200	Books and Other Reference Materials	10,650	53%	20,000	20,000	-
4300	Materials and Supplies	72,387	44%	165,000	165,000	-
4315	Classroom Materials and Supplies	26,064	65%	40,000	40,000	-
4342	Materials for School Sponsored Athletics	-	0%	5,000	5,000	-
4381	Plant/Facilities Maintenance	7,747	97%	8,000	8,000	-
4400	Noncapitalized Equipment	6,900	28%	25,000	25,000	-
4407	Student Educational Software	8,797	68%	13,000	13,000	-
4410	Software & Software Licensing	41,307	69%	25,000	60,000	35,000
4430	Noncapitalized Student Equipment	94	0%	25,000	25,000	-
4440	Student Event Materials	-	0%	14,000	14,000	-
4700	Food and Food Supplies	122,838	18%	600,000	700,000	100,000
<b>Total Books and Supplies</b>		296,784	26%	990,000	1,125,000	135,000
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
5100	Subagreement Services	-	0%	-	-	-
5200	Travel & Conferences	-	0%	10,000	10,000	-
5210	Training and Development Expense	2,975	15%	20,000	20,000	-
5300	Dues and Memberships	9,302	31%	30,000	30,000	-
5400	Insurance	31,706	30%	105,000	105,000	-
5500	Operation and Housekeeping Services	12,097	100%	5,000	12,097	7,097
5501	Utilities	5,520	5%	120,000	118,759	(1,241)
5600	Space Rental/Leases Expense	-	0%	115,982	115,982	-
5601	Building Maintenance	13,555	27%	50,000	50,000	-
5602	Other Space Rental	-	0%	-	-	-
5603	Engagement Space Rental	-	0%	-	-	-
5605	Equipment Rental/Lease Expense	6,282	22%	28,000	28,000	-
5610	Equipment Repair	-	0%	-	-	-
5800	Professional/Consulting Services and Operating Expendit	14,655	24%	60,000	60,000	-



5803	Banking and Payroll Service Fees	8,571	39%	22,000	22,000	-
5805	Legal Services and Audit	20,962	35%	30,000	60,000	30,000
5806	Audit Services	-	0%	14,500	14,500	-
5807	Legal Settlements	-	0%	20,000	20,000	-
5809	Employee Tuition Reimbursement	7,787	100%	-	7,787	7,787
5810	Educational Consultants	134,860	27%	250,000	500,000	250,000
5811	Student Transportation and Field Trips	3,453	12%	30,000	30,000	-
5812	Other Student Activities	-	0%	-	-	-
5815	Advertising/Recruiting	16,731	19%	90,000	90,000	-
5820	Fundraising Expense	-	0%	-	-	-
5830	Field Trips	70	0%	35,000	35,000	-
5836	Transportation Services	-	0%	-	-	-
5842	Services Student Athletics	7,171	100%	4,500	7,171	2,671
5850	Scholarships Awarded	-	0%	-	-	-
5873	Financial Services	39,583	42%	95,000	95,000	-
5874	Personnel Services	-	0%	5,000	5,000	-
5875	District Oversight Fee	-	0%	57,991	57,991	-
5877	IT Services	-	0%	-	-	-
5890	Interest Expenses/Fees	12	1%	1,000	1,000	-
5894	ASB Activity Unrestricted	-	0%	-	-	-
5900	Communications (Tele., Internet, Copies, Postage, Messer	1,132	2%	50,000	50,000	-
5999	A-G, ELOG, Learning Recovery, Arts and Music - Offset	-	0%	-	-	-
<b>Total Services and Other Operating Expenditures</b>		<b>336,425</b>	<b>22%</b>	<b>1,248,974</b>	<b>1,545,288</b>	<b>296,315</b>
<b>CAPITAL OUTLAY</b>						
6900	Depreciation Expense	-	0%	80,000	80,000	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>0%</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>OTHER OUTGOING</b>						
7438	Debt Service Interest	-	0%	-	-	-
<b>Total Other Outgoing</b>		<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>2,935,392</b>	<b>28%</b>	<b>9,119,752</b>	<b>10,593,756</b>	<b>1,474,004</b>

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

Charter School Name: IFTIN Charter  
 (continued) \_\_\_\_\_  
 CDS #: 37103710108548  
 Charter Approving Entity: San Diego County Office of Educati  
 County: San Diego  
 Charter #: 0680  
 Fiscal Year: 2024/25

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 / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	1,806,612.00	0.00	1,806,612.00	2,045,422.00	2,300,018.00
Education Protection Account State Aid - Current Year	8012	97,011.65	0.00	97,011.65	100,000.00	102,000.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	4,398,794.54	0.00	4,398,794.54	4,534,295.00	4,624,980.90
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		6,302,418.20	0.00	6,302,418.20	6,679,717.00	7,026,998.90
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	203,109.00	203,109.00	203,109.00	203,109.00
Special Education - Federal	8181, 8182	0.00	65,520.00	65,520.00	74,200.00	75,600.00
Child Nutrition - Federal	8220	0.00	540,000.00	540,000.00	540,000.00	540,000.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	808,629.00	808,629.00	817,309.00	818,709.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	455,896.33	455,896.33	487,875.00	497,632.50
All Other State Revenues	StateRevAO	0.00	2,935,877.09	2,935,877.09	2,100,018.09	1,797,848.09
Total, Other State Revenues		0.00	3,391,773.42	3,391,773.42	2,587,893.09	2,295,480.59
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	93,135.53	0.00	93,135.53	90,000.00	90,000.00
Total, Local Revenues		93,135.53	0.00	93,135.53	90,000.00	90,000.00
5. TOTAL REVENUES						
		6,395,553.73	4,200,402.42	10,595,956.15	10,174,919.09	10,231,188.49
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,077,951.76	650,000.00	1,727,951.76	1,762,510.80	1,797,761.01
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	199,598.78	75,000.00	274,598.78	280,090.76	285,692.57
Other Certificated Salaries	1900	3,620.37	0.00	3,620.37	3,692.78	3,766.63
Total, Certificated Salaries		1,281,170.91	725,000.00	2,006,170.91	2,046,294.33	2,087,220.21
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	790,123.36	550,000.00	1,340,123.36	1,366,925.83	1,394,264.34
Non-certificated Support Salaries	2200	271,906.09	0.00	271,906.09	277,344.21	282,891.10
Non-certificated Supervisors' and Administrators' Sal.	2300	308,053.83	200,000.00	508,053.83	518,214.91	528,579.20
Clerical and Office Salaries	2400	83,129.00	0.00	83,129.00	84,791.58	86,487.41
Other Non-certificated Salaries	2900	1,033,800.72	550,000.00	1,583,800.72	1,105,476.73	1,127,586.27
Total, Non-certificated Salaries		2,487,013.00	1,300,000.00	3,787,013.00	3,352,753.26	3,419,808.33

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	258,029.98	138,475.00	396,504.98	390,842.22	398,659.06
PERS	3201-3202	588,313.60	351,650.00	939,963.60	925,359.90	957,546.33
OASDI / Medicare / Alternative	3301-3302	208,833.47	109,962.50	318,795.97	286,156.89	291,880.03
Health and Welfare Benefits	3401-3402	130,252.90	69,997.10	200,250.00	204,255.00	208,340.10
Unemployment Insurance	3501-3502	32,483.54	17,456.46	49,940.00	50,938.80	51,957.58
Workers' Compensation Insurance	3601-3602	94,204.60	50,625.00	144,829.60	134,976.19	137,675.71
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		
Total, Employee Benefits		1,312,118.09	738,166.06	2,050,284.15	1,992,529.00	2,046,058.81
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	40,000.00	10,000.00	50,000.00	51,000.00	52,020.00
Books and Other Reference Materials	4200	20,000.00	0.00	20,000.00	20,400.00	20,808.00

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

Charter School Name: IFTIN Charter  
 (continued) \_\_\_\_\_  
 CDS #: 37103710108548  
 Charter Approving Entity: San Diego County Office of Educati  
 County: San Diego  
 Charter #: 0680  
 Fiscal Year: 2024/25

Materials and Supplies	4300	93,000.00	125,000.00	218,000.00	222,360.00	226,807.20
Noncapitalized Equipment	4400	92,000.05	45,000.00	137,000.05	139,740.05	142,534.85
Food	4700	0.00	700,000.00	700,000.00	714,000.00	728,280.00
Total, Books and Supplies		245,000.05	880,000.00	1,125,000.05	1,147,500.05	1,170,450.05
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	30,000.00	0.00	30,000.00	30,600.00	31,212.00
Dues and Memberships	5300	30,000.00	0.00	30,000.00	30,600.00	31,212.00
Insurance	5400	55,000.00	50,000.00	105,000.00	107,100.00	109,242.00
Operations and Housekeeping Services	5500	55,856.30	75,000.00	130,856.30	133,473.43	136,142.89
Rentals, Leases, Repairs, and Noncap. Improvements	5600	193,982.34	0.00	193,982.34	197,861.99	201,819.23
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	505,449.48	500,000.00	1,005,449.48	994,958.47	861,857.64
Communications	5900	50,000.00	0.00	50,000.00	51,000.00	52,020.00
Total, Services and Other Operating Expenditures		920,288.12	625,000.00	1,545,288.12	1,545,593.88	1,423,505.76
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	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		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Lease Assets	6600	0.00	0.00	0.00		
Subscription Assets	6700	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	80,000.00	0.00	80,000.00	81,600.00	83,232.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00		
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00		
Total, Capital Outlay		80,000.00	0.00	80,000.00	81,600.00	83,232.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	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
<b>8. TOTAL EXPENDITURES</b>		6,325,590.17	4,268,166.06	10,593,756.23	10,166,270.52	10,230,275.16
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		69,963.56	(67,763.64)	2,199.92	8,648.57	913.33

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(67,763.64)	67,763.64	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(67,763.64)	67,763.64	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		2,199.92	(0.00)	2,199.92	8,648.57	913.33
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	2,634,668.09	0.00	2,634,668.09	2,636,868.01	2,645,516.58
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		2,634,668.09	0.00	2,634,668.09	2,636,868.01	2,645,516.58
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,636,868.01	(0.00)	2,636,868.01	2,645,516.58	2,646,429.90
Components of Ending Fund Balance:						

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
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Charter School Name: IFTIN Charter  
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 Charter Approving Entity: San Diego County Office of Educati  
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 Fiscal Year: 2024/25

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	2,636,868.01	(0.00)	2,636,868.01	2,645,516.58	2,646,429.90



Enlightenment through academic rigor, cultural literacy and compassion.

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**Subject: Suspension and Expulsion for Disruption and Willful Defiance**

**Policy #1000-22**

**Purpose:**

This policy aligns with California Education Code § 48900(k) and reflects Iftin Charter School's commitment to promoting positive discipline practices. The goal is to create a supportive learning environment, reduce exclusionary discipline practices, and ensure compliance with state law.

**Scope:**

This policy applies to all students enrolled at Iftin Charter School in grades TK-8. It is intended to inform students, parents/guardians, teachers, and staff about the new legal requirements regarding suspension and expulsion for "disruption" and "willful defiance."

**Definitions**

**Disruption:** Actions that interfere with school activities or the learning environment.

**Willful Defiance:** The willful refusal to follow the valid authority of school staff, including but not limited to disobeying instructions or displaying defiant behavior.

**Policy Provisions:**

**1. Prohibition on Suspensions for TK-3 Students:**

Students in kindergarten through third grade shall not be suspended, either in-school or out-of-school, for "disruption" or "willful defiance" as defined by Education Code § 48900(k).

**2. Prohibition on Expulsions for All Students (TK-8):**

No student enrolled in grades K-12 may be recommended for expulsion on the grounds of "disruption" or "willful defiance."

**3. Disciplinary Alternatives:**

Iftin Charter School is committed to using research-based, non-exclusionary disciplinary practices, including but not limited to:

- Restorative Justice Practices: Restorative circles or mediation sessions to repair harm.
- Positive Behavioral Interventions and Supports (PBIS): Systemic strategies to improve student behavior.
- Student Conferences: Meetings between students, parents, and staff to discuss behavior and support needs.
- Counseling Referrals: Access to school counselors, psychologists, or social workers for case management.
- Behavior Intervention Plans (BIPs): Development of individualized support plans for students with behavioral challenges.
- Skill-Building Programs: Enrollment in programs focused on anger management, conflict resolution, and pro-social behavior.
- After-School Support or Saturday School: Access to after-school/Saturday school activities that promote positive behavior and engagement.
-

**Responsibilities:**

## 1. School Leadership (Administrators):

- Ensure all school staff, students, and families are informed of this policy through handbooks, newsletters, and training.
- Implement school-wide positive discipline practices to reduce the need for suspension or expulsion.
- Ensure discipline data is reviewed regularly to track the impact of this policy and address any disparities in its application.

## 2. Teachers and Staff:

- Use positive behavior support strategies and non-exclusionary interventions.
- Collaborate with support staff to develop individualized behavior support plans as needed.
- Notify parents/guardians and engage them in the behavior intervention process.

## 3. Parents/Guardians:

- Participate in meetings and conferences regarding student behavior.
- Support the implementation of behavior plans as needed.

**Communication and Training:**

- This policy will be shared with students, parents, and staff via the Iftin Charter School Parent-Student Handbook, school website, and regular staff training sessions.
- Staff will be trained annually on alternative disciplinary practices and the requirements of Education Code § 48900(k).

**Compliance and Review:**

- Iftin Charter School will monitor compliance with this policy and review suspension/expulsion data annually to ensure adherence.
- Any violations of this policy should be reported to the school administration for investigation and corrective action.

***Legal Reference:***

California Education Code § 48900(k): Prohibits suspension (K-3) and expulsion (K-12) for "disruption" or "willful defiance."

This policy promotes equity, reduces reliance on exclusionary discipline, and ensures that Iftin Charter School complies with state law while maintaining a positive, inclusive educational environment.

Adopted/Ratified: