



BARONA INDIAN CHARTER

1095 Barona Road, Lakeside, CA 92040 • (619) 443-0948 • FAX (619) 443-7280

BaronaIndianCharterSchool.com

Governing Board of Directors REGULAR BOARD MEETING AGENDA March 11, 2024 — 4:00 PM

Barona Community Center Meeting Room at 1095 Barona Road, Lakeside, CA 92040

- I. **Call to Order/Roll Call-** Ray Welch- Chairman, Tawnya Phoenix- Vice Chair, Danthia Gil- Secretary/Treasurer, Darla Boller- Member, & Melanie Villa- Member
- II. **Approval of Agenda-** changes to the agenda are made at this time
- III. **Approval of Minutes-** January 22, 2024
- IV. **Public Comment-** Any person may address the Board about any agenda item and may be granted five (5) minutes to talk when an item is discussed. Time per agenda item shall be determined based on the number of speakers. This time will not exceed 30 minutes. Board may lengthen time by consensus.
- V. **Action Items**
 - A. **Approval of 2nd Interim Budget Report-** The Second Interim Budget Report is attached for review and approval by the Board. This is the second of two interim budget reports required each year by state law.
 - B. **Approval of Annual Audit-** The audit firm of Wilkinson Hadley King & Co. has audited the financial statements of Barona Indian Charter School, Inc. as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The firm has no findings and no recommendations. Changes made are minor.
 - C. **Approval of 24-25 School Calendar-** The board will consider approval of the next school year calendar. This calendar has been approved by BICS' teachers and staff.
 - D. **Approval to Purchase Interactive Flat Panels-** Interactive Flat Panels in schools enable the use of interactive content, fostering real-time practice with immediate feedback. In schools, these panels facilitate collaborative learning experiences, allowing students to collaborate on projects, share ideas, and enhance their understanding. The purchase would be made using Learning Recovery Block Grant funds.
 - E. **Ratify Retainer Agreement with Artiano Shinoff Abed Carclli Sleeth & Wade, A.PC-** Professional legal services for expertise in school law and student matters.
- VI. **Reports-** Principal Julie Cushman will report to the board.
- VII. **Organizational Business**
 - A. Future agenda items and/or Board member comments
 - B. Upcoming meetings
 1. April 22, May 20, June 10 (4:00 PM)

VIII. Adjournment

Accommodating Those Individuals with Special Needs– In compliance with the Americans with Disabilities Act, Barona Indian Charter School encourages those with disabilities to participate fully in the public meeting process. If you require special accommodations to attend or participate in our public meeting, contact our office at (619) 443-0948 or kmjohnson@mybics.org by noon of the business day prior to the regular meeting you wish to attend so that we may make every reasonable effort to accommodate you. At least 72 hours prior to each Board meeting, a copy of all available documents supporting the agenda items is available in the school office at 1095 Barona Road, Lakeside CA. You may also request a packet by contacting our office at (619) 443-0948 or kmjohnson@mybics.org.

Governing Board of Directors
REGULAR BOARD MEETING MINUTES
January 22, 2024 — 9:00 AM

1. **Call to Order** Meeting was called to order at 9:05am
Roll Call: Raymond Welch Chairman, Tawnya Phoenix- Vice Chair, Danthia Gil- Secretary/Treasurer, Darla Boller- Member, & Melanie Villa- Member
Other Members in attendance: Julie Cushman, Principal/Director, Kathy Clenney, Legal Counsel
Approval of Agenda- Motion to approve the agenda was motioned by Melanie Villa and seconded by Darla Boller. Carried 5, 0, 0.
2. **Public Comment-** No public comments were made
3. **Approval of Minutes:** Motion to approve the minutes was made by Tawnya Phoenix and seconded by Melanie Villa. Carried 5, 0, 0.
4. **Action Items**
 - A. **Approved School Accountability Report Card (SARC)-** This required annual report to parents provides parents and the community with valuable information about the overall performance of the school. The SARC is an effective way to report on our progress in achieving our goals. The Board was happy that grade scores tested higher. Suggested looking into the budget to see if teachers' salaries could be raised.
Motion to approve was made by Melanie Villa and seconded by Tawnya Phoenix. Carried 5, 0, 0.
 - B. **Approved of the Local Control Accountability Plan (LCAP) Mid-Year Monitoring Report Update for 2023-24** - This is a mid-year update on the annual update to the 2023-24 Local Control and Accountability Plan (LCAP) and budget overview for parents.
Motion to approve was made by Darla Boller and seconded by Melanie Villa. Carried 5, 0, 0.
5. **Reports – Principal's Report by Julie Cushman**
 - A. **California Dashboard-** The California Dash Board showed significant progress in academic scores.
 - B. **Enrollment** – BICS has enrolled several new students. Our current enrollment is 86 students.
 - C. **School Logo** – BICS will seek board approval for a new school logo. The focus will be on larger lettering.
 - D. **Fieldtrips** - Laurie Egan-Hedley from the museum, has arranged for several fieldtrips in different grades. We know this is so beneficial to our students.

E. **Missions Projects** – In addition, Laurie is working on curriculum for the 4th grade Missions project.

6. Discussion Items

- A. **Mrs. Parsons**– We look forward to welcoming Mrs. Parsons (5th/6th grade) from maternity leave on February 12. We are grateful to Mr. Roland serving as her long-term sub.
- B. **BizTown** – The 5th and 6th graders will be attending the BizTown program on February 8th.
- C. **6th Grade Camp** – The 6th graders will be attending the Cuyamaca Outdoor School - 6th Grade Camp program on March 11. We are excited our students will be able to participate for the first time.
- D. **7th/8th grade teaching position** – BICS will be actively recruiting for a 7/8 grade credentialed teacher for the next school year. Ms. Cadwell has been doing a great job as a long-term sub.
- E. **Cafeteria Bids** – BICS/Barona Tribe will be taking bids for the construction of a new cafeteria on campus. Four bids will be submitted for consideration. The Tribe will oversee the construction of the building and lease to BICS.

7. Organizational Business

- A. **Future agenda items and/or Board member comments:** No comments
- B. **Upcoming meetings**
- March 11 (4pm), April 22, May 20, June 10 (Budget 4pm)

8. Adjournment: Meeting adjourned at 9:43am.

Motion was made by Melanie Villa and seconded by Darla Boller. Carried 5, 0, 0.

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Respectfully submitted by Danthia Gil, Secretary/Treasurer


	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals to Date (C)	Projected Year Totals (D)	Difference (Col B&D) (E)	% Diff Column B&D (F)
A. REVENUE								
1) LCFF Sources		8010-8099	843,139.00	862,700.00	502,186.00	889,549.00	26,849.00	3.1%
2) Federal Revenue		8100-8299	350,644.00	408,438.74	221,397.75	450,912.74	42,474.00	10.4%
3) Other State Revenue		8300-8599	197,702.50	285,285.25	120,872.95	284,937.25	-348.00	-0.1%
4) Other Local Revenue		8600-8799	111,902.00	116,902.00	119,182.00	114,710.00	-2,192.00	-1.9%
5) Total Revenue			1,503,387.50	1,673,325.99	963,638.70	1,740,108.99		
B. EXPENSES								
1) Certificated Salaries		1000-1999	657,229.00	639,101.17	367,609.62	642,962.72	3,861.55	0.6%
2) Classified Salaries		2000-2999	196,741.00	193,210.45	136,413.80	194,567.45	1,357.00	0.7%
3) Employee Benefits		3000-3999	330,992.50	360,429.77	176,525.95	345,724.67	-14,705.10	-4.1%
4) Books & Supplies		4000-4999	81,358.59	81,358.59	55,427.87	73,230.59	-8,128.00	-10.0%
5) Services and Other Operating Expenses		5000-5999	389,036.47	471,107.29	188,349.19	548,511.92	77,404.63	16.4%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo - (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfer of Indirect Cost		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,655,357.56	1,745,207.27	924,326.43	1,804,997.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES			-151,970.06	-71,881.28	39,312.27	-64,888.36		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
		8900-8929	177,700.00	209,600.00	209,600.00	209,600.00	0.00	0.0%
		7600-7629	177,700.00	209,600.00	209,600.00	209,600.00	0.00	0.0%
2) Other Sources/Uses								
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION			-151,970.06	-71,881.28	39,312.27	-64,888.36		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,450,861.71	1,450,861.71		1,450,861.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited			1,450,861.71	1,450,861.71		1,450,861.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position			1,450,861.71	1,450,861.71		1,450,861.71		
2) Ending Net Position, June 30								
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	929,789.56	1,120,070.38		1,152,056.85		
b) Restricted Net Position		9797	169,974.90	212,341.07		207,341.52		
c) Unrestricted Net Position		9790	18,514.55	46,568.98		46,568.98		

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals to Date (C)	Projected Year Totals (D)	Difference (Col B&D) (E)	% Diff Column B&D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid-Current Year		8011	418,865.00	421,016.00	263,817.00	415,436.00	-5,580.00	-1.3%
Education Protection Account State Aid - Current Year		8012	214,795.00	229,234.00	112,424.00	237,764.00	8,530.00	3.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	-1,191.00	-1,191.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	209,479.00	212,450.00	125,945.00	237,540.00	25,090.00	11.8%
Property Taxes Transfer		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF RESOURCES			843,139.00	862,700.00	502,186.00	889,549.00	26,849.00	3.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	195,260.00	195,260.00	148,249.00	228,300.00	33,040.00	16.9%
Special Education Entitlement		8181	25,430.00	26,506.00	1,305.00	26,735.00	229.00	0.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	100,000.00	100,000.00	35,549.01	100,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part a, Basic Grants	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB/Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,954.00	86,672.74	36,294.74	95,877.74	9,205.00	10.6%
TOTAL, FEDERAL REVENUE			350,644.00	408,438.74	221,397.75	450,912.74	42,474.00	10.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Cost Reimbursements		8550	1,461.00	1,472.00	1,437.00	1,472.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,446.00	20,031.24	5,042.06	20,031.24	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	50,000.00	72,000.00	12,468.75	72,000.00	0.00	0.0%
Drug/Alcohol/Tabacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	128,795.50	191,782.01	101,925.14	191,434.01	-348.00	-0.2%
TOTAL, OTHER STATE REVENUE			197,702.50	285,285.25	120,872.95	284,937.25	-348.00	-0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	19,334.39	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Market Value of Investments		8662	0.00	0.00	41,240.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From								
Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,000.00	6,000.00	1,054.61	6,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	90,902.00	90,902.00	57,553.00	88,710.00	-2,192.00	-2.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionment								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,902.00	116,902.00	119,182.00	114,710.00	-2,192.00	-1.9%
TOTAL, REVENUES			1,503,387.50	1,673,325.99	963,638.70	1,740,108.99	66,783.00	4.0%

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals to Date (C)	Projected Year Totals (D)	Difference (Col B&D) (E)	% Diff Column B&D (F)
CERTIFICATED SALARIES								
Certificated Teacher's		1100	500,828.00	495,828.00	283,599.26	499,690.00	3,862.00	0.8%
Certificate Pupil Support		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators'		1300	115,001.00	101,873.00	67,915.36	101,873.00	0.00	0.0%
Other Certificated		1900	41,400.00	41,400.17	16,095.00	41,399.72	-0.45	0.0%
TOTAL, CERTIFICATED SALARIES			657,229.00	639,101.17	367,609.62	642,962.72	3,861.55	0.6%
CLASSIFIED SALARIES								
Classified Instructional		2100	53,874.00	65,680.45	51,620.36	69,780.45	4,100.00	6.2%
Classified Support		2200	24,001.00	24,001.00	17,004.24	23,287.00	-714.00	-3.0%
Classified Supervisors' and Administrators'		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office		2400	77,235.00	77,235.00	56,218.96	70,500.00	-6,735.00	-8.7%
Other Classified		2900	41,631.00	26,294.00	11,570.24	31,000.00	4,706.00	17.9%
TOTAL, CLASSIFIED SALARIES			196,741.00	193,210.45	136,413.80	194,567.45	1,357.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	175,135.50	171,673.50	64,031.88	167,564.50	-4,109.00	-2.4%
PERS		3201-3202	52,405.00	50,089.00	31,704.90	50,528.00	439.00	0.9%
OASDI/Medicare		3301-3302	26,132.00	27,261.48	15,685.31	27,306.48	45.00	0.2%
Health and Welfare Benefits		3401-3402	63,440.00	100,331.00	54,294.09	83,627.90	-16,703.10	-16.6%
Unemployment Insurance		3501-3502	406.00	343.53	249.25	421.53	78.00	22.7%
Workers' Compensation		3601-3602	13,474.00	10,731.26	10,560.52	16,276.26	5,545.00	51.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			330,992.50	360,429.77	176,525.95	345,724.67	-14,705.10	-4.1%
BOOKS AND SUPPLIES								
Textbooks and Core Curricula Materials		4100	9,858.59	9,858.59	0.00	9,858.59	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	2,420.00	5,000.00	0.00	0.0%
Materials and Supplies		4300	63,500.00	63,500.00	52,232.28	55,372.00	-8,128.00	-12.8%
Noncapitalized Equipment		4400	3,000.00	3,000.00	775.59	3,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			81,358.59	81,358.59	55,427.87	73,230.59	-8,128.00	-10.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,500.00	15,500.00	8,420.27	15,500.00	0.00	0.0%
Dues and Memberships		5300	8,500.00	8,500.00	1,936.29	8,500.00	0.00	0.0%
Insurance		5400-5450	7,000.00	7,000.00	7,682.00	7,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,000.00	108,000.00	33,250.00	108,000.00	0.00	0.0%
Transfer of Direct Cost		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer of Direct Cost - Interfund		5750	10,000.00	10,000.00	31,825.00	10,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	252,536.47	321,607.29	105,235.63	399,011.92	77,404.63	24.1%
Communication		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			389,036.47	471,107.29	188,349.19	548,511.92	77,404.63	16.4%
DEPRECIATION								
Depreciation Expenses		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfer of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Services								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfer of Indirect Cost)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO TRANSFERS OF INDIRECT COSTS								
Transfer of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,655,357.56	1,745,207.27	924,326.43	1,804,997.35	59,790.08	3.4%

Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals to Date (C)	Projected Year Totals (D)	Difference (Col B&D) (E)	% Diff Column B&D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
	8919	177,700.00	209,600.00	209,600.00	209,600.00	0.00	0.0%
Other Authorized Interfund Transfers in							
(a) TOTAL, INTERFUND TRANSFERS IN		177,700.00	209,600.00	209,600.00	209,600.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
	7619	177,700.00	209,600.00	209,600.00	209,600.00	0.00	0.0%
Other Authorized Interfund Transfers Out							
(b) TOTAL, INTERFUND TRANSFERS OUT		177,700.00	209,600.00	209,600.00	209,600.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources							
	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer from Funds of Lapsed/Reorganized LEAs							
	8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources							
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
	7651	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer of Funds from Lapsed/Reorganized LEAs							
	7699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses							
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues							
	8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues							
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a+b+c+d+e)		0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	64,352.95
6266	Educator Effectiveness, FY 2021-22	2,612.17
6300	Lottery: Instructional Materials	13,344.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	38,543.00
6770	Proposition 28 - Arts and Music in Schoold Funding	9,567.20
7388	SB 117 COVID-19 LEA Response Funds	1,796.00
7425	Expanded Learning Opportunities (ELO) Grant	16.00
7435	Learning Recovery Emergency Block Grant	77,054.00
9010	Other Restricted Local	56.00
Total, Restricted Net Position		207,341.52



Barona Indian
Charter School,
Inc.

Audit Report

June 30, 2023



Barona Indian Charter School, Inc.
Financial Statements and Supplemental Information
Year Ended June 30, 2023

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Independent Auditor's Report

To the Board of Directors
Barona Indian Charter School, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Barona Indian Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Barona Indian Charter School, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter – Changes in Accounting Principle and Policy

As described in Note A to the financial statements, in the fiscal year ended June 30, 2023, the School adopted new accounting guidance, *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as identified in the Table of Contents and as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of Barona Indian Charter School, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Barona Indian Charter School, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Barona Indian Charter School, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Wilkinson Hadley King & Co. LLP". The signature is written in a cursive, flowing style.

El Cajon, California
December 15, 2023

Financial Statements

Barona Indian Charter School, Inc.

Statement of Financial Position

June 30, 2023

Assets

Cash and cash equivalents	\$ 1,470,753
Accounts receivable	143,427
Prepaid expenses	16,100
Property and equipment, net	61,527
Total Assets	<u>\$ 1,691,807</u>

Liabilities and Net Assets

Liabilities

Accounts payable - vendors	\$ 105,116
Accounts payable - grantor government	58,770
Unearned revenue	77,061
Total Liabilities	<u>240,947</u>

Net Assets

Without donor restrictions	
Undesignated	1,134,535
Invested in property and equipment, net of related debt	61,527
	<u>1,196,062</u>

With donor restrictions

Restricted for state programs	235,939
Restricted for local programs	18,859
	<u>254,798</u>

Total Net Assets	<u>1,450,860</u>
Total Liabilities and Net Assets	<u>\$ 1,691,807</u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.

Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 554,212	\$ -	\$ 554,212
Education protection account state aid	59,439	-	59,439
Transfers in lieu of property taxes	195,631	-	195,631
Total LCFF sources	<u>809,282</u>	<u>-</u>	<u>809,282</u>
Federal contracts and grants	-	445,893	445,893
State contracts and grants	359,531	48,073	407,604
Local contracts and grants	579	-	579
Donations and fundraising	-	-	-
FMV adjustment	(41,240)	-	(41,240)
Interest income	30,484	-	30,484
Net assets released from restriction -			
Grant restrictions satisfied	370,242	(370,242)	-
Total revenue, support, and gains	<u>1,528,878</u>	<u>123,724</u>	<u>1,652,602</u>
Expenses and Losses			
Program services expense	1,256,747	-	1,256,747
Supporting services expense	268,428	-	268,428
Total expenses and losses	<u>1,525,175</u>	<u>-</u>	<u>1,525,175</u>
Change in Net Assets	3,703	123,724	127,427
Net Assets, Beginning of Year	<u>1,192,359</u>	<u>131,074</u>	<u>1,323,433</u>
Net Assets, End of Year	<u>\$ 1,196,062</u>	<u>\$ 254,798</u>	<u>\$ 1,450,860</u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.

Statement of Functional Expenses Year Ended June 30, 2023

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>Educational</u>	<u>Management and</u>	
	<u>Programs</u>	<u>General</u>	<u>Total</u>
Salaries and wages	\$ 629,178	\$ 185,701	\$ 814,879
Pension expense	117,634	34,720	152,354
Other employee benefits	60,614	17,890	78,504
Payroll taxes	20,026	5,911	25,937
Fees for services:			
Other fees - Professional consulting	230,507	-	230,507
Information technology	269	-	269
Occupancy	82,669	-	82,669
Travel and conferences		8,527	8,527
Depreciation	2,432	-	2,432
Insurance	-	6,872	6,872
Other expenses:			
Books and supplies	113,418	-	113,418
Dues and memberships	-	8,807	8,807
Total expenses by function	<u>1,256,747</u>	<u>268,428</u>	<u>1,525,175</u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.

Statement of Cash Flows

Year Ended June 30, 2023

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 1,380,828
Receipts from property taxes	195,631
Receipts from operating interest	(10,756)
Payments to employees for services provided	(1,159,612)
Payments to vendors	(430,219)
Net Cash Provided by Activities	<u>(24,128)</u>
Cash Flows from Investing Activities	
Purchases of property and equipment	(57,377)
Net Cash From Investing Activities	<u>(57,377)</u>
Net Change in Cash and Cash Equivalents	(81,505)
Cash and Cash Equivalents, Beginning of Year	1,552,258
Cash and Cash Equivalents, End of Year	<u>\$ 1,470,753</u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	\$ 127,427
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	2,432
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(31,380)
Prepaid expenses	(16,100)
Increase (Decrease) in liabilities	
Accounts payable	36,950
Accrued payroll liabilities	(87,938)
Accounts payable grantor governments	(40,314)
Unearned revenue	(15,205)
Net Cash Provided by Operating Activities	<u>\$ (24,128)</u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.

Notes to the Financial Statements

Year Ended June 30, 2023

A. Principal Activity and Summary of Significant Accounting Policies

Organization Structure

Barona Indian Charter School, Inc. (the School) is a non-profit public benefit School established on May 31, 2002. Under the Charter Schools Act of 1992, a charter school is authorized to elect to operate as, or be operated by, a nonprofit public benefit School. The School was authorized by Lakeside Union School District (the District). The School is organized and operated exclusively for educational and charitable purposes pursuant to and within the meaning of section 501(c)(3) of the Internal Revenue Code.

The School's mission is to enable students, in a chronically underserved rural environment, to become competent contributing members of society equipped with reading, writing, math, technology, and problem-solving skills necessary for success in a rapidly changing world.

Basis of Accounting

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Property and Equipment

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

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2023.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

Leases

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

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

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

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

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

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

Investments

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

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

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

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

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

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred, and services are provided. The School records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Advertising

Advertising costs are expensed as incurred and approximated \$0 during the year ended June 30, 2023.

Functional Allocation of Expenses

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

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2023, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2023.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

Prepaid Expenses

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

Estimates

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

Financial Instruments and Credit Risk

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

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the School, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 48.97% of the School's revenue.

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

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2022-23 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-02 - Leases (Topic 842)	Feb-16
FASB Accounting Standards Update 2018-01 - Leases (Topic 842)	Jan-18
FASB Accounting Standards Update 2018-11 - Leases Targeted Improvements (Topic 842)	Jul-18
FASB Accounting Standards Update 2018-14 - Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)	Aug-18
FASB Accounting Standards Update 2018-20 - Leases (Topic 842)	Dec-18
FASB Accounting Standards Update 2019-01 - Leases (Topic 842)	Mar-19
FASB Accounting Standards Update 2019-12 - Income Taxes (Topic 740)	Dec-19
FASB Accounting Standards Update 2020-01 - Investments (Topics 321, 323, and 815)	Jan-20
FASB Accounting Standards Update 2020-05 - Revenue from Contracts with Customers (Topic 606)	Jun-20
FASB Accounting Standards Update 2020-05 - Leases (Topic 842)	Jun-20
FASB Accounting Standards Update 2020-08 - Codification Improvements for Receivables (Topic 310-20)	Oct-20
FASB Accounting Standards Update 2021-02 - Franchisors Revenue (Topic 952-606)	Jan-21
FASB Accounting Standards Update 2021-04 - Earnings Per Share (Topic 260)	May-21
FASB Accounting Standards Update 2021-04 - Debt Modifications and Extinguishments (Topic 470-50)	May-21
FASB Accounting Standards Update 2021-04 - Stock Compensation (Topic 718)	May-21
FASB Accounting Standards Update 2021-04 - Derivatives and Hedging (Topic 815-40)	May-21

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

Description	Date Issued
FASB Accounting Standards Update 2021-05 - Leases (Topic 842)	Jul-21
FASB Accounting Standards Update 2021-07 - Stock Compensation (Topic 718)	Oct-21
FASB Accounting Standards Update 2021-09 - Leases (Topic 842)	Nov-21
FASB Accounting Standards Update 2021-10 - Government Assistance (Topic 832)	Nov-21
FASB Accounting Standards Update 2022-06 - Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	Dec-22
FASB Accounting Standards Update 2023-03 - Financial Statement Reporting Amendments to SEC Paragraphs of Multiple Topics	Jul-23
FASB Accounting Standards Update 2023-04 - Liabilities (Topic 405): Amendments to SEC Paragraphs	Aug-23

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

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) 842, *Leases* to increase transparency and comparability among organizations by requiring the recognition of right-of-use assets and lease liabilities on the Statement of Financial Position. Most prominent among the changes in the standard is the recognition of right-of-use assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 using a modified retrospective approach. The standard had a material impact on the statement of financial position but did not have an impact on the statement of activities, statement of functional expenses, or statement of cash flows.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through December 15, 2023, the date the financial statements were available to be issued.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

B. Liquidity and Availability

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

Cash and cash equivalents	\$	1,470,753
Accounts receivable		<u>143,427</u>
	\$	<u><u>1,614,180</u></u>

C. Fair Value Measurement and Disclosures

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

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

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

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

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

The following table presents assets and liabilities measured at fair value on a recurring basis at June 30, 2023:

<u>Assets</u>	<u>Total</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Operating investments				
Cash in county treasury	<u>\$ 1,470,753</u>	<u>\$ -</u>	<u>\$ 1,470,753</u>	<u>\$ -</u>

D. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2023, consisted of the following:

Cash in county treasury	\$ 1,511,993
FMV adjustment	<u>(41,240)</u>
Total cash and cash equivalents	<u>\$ 1,470,753</u>

Cash in County Treasury

The School is a voluntary participant and therefore maintains a portion of its cash in the San Diego County Treasury as part of the common investment pool (\$1,511,993 as of June 30, 2023). The County Treasury is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

The fair value of the School's investment in this pool is 1,470,753, which is based upon the School's pro-rata share of the fair value provided by the County Treasury for the entire County Treasury portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasury, which are recorded on an amortized cost basis. Cash may be added or withdrawn from the investment pool without limitation.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

E. Accounts Receivable

As of June 30, 2023, the School's accounts receivable consisted of the following:

Federal Government		
Special Education	\$	26,209
Child Nutrition		11,386
Other Federal Programs		35,276
State Government		
Arts and Music		27,321
Lottery Funding		5,685
Special Education		3,278
SB 740		24,679
Other Local Sources		
Interest		542
Other Local Sources		9,051
Total Accounts Receivable	\$	<u>143,427</u>

F. Property and Equipment

As of June 30, 2023, the School's property and equipment consisted of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	\$ 7,314	\$ -	\$ -	\$ 7,314
Equipment, Furniture, and Fixtures	17,599	57,375	-	74,974
Total Depreciable Capital Assets	24,913	57,375	-	82,288
Total Capital Assets	24,913	57,375	-	82,288
Less Accumulated Depreciation	(18,331)	(2,430)	-	(20,761)
Capital Assets, Net	\$ 6,582	\$ 54,945	\$ -	\$ 61,527

G. Unearned Revenue

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

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2023:

Unearned Revenue, beginning of period	\$	92,266
Increases in deferred revenue due to cash received during the period		30,600
Decreases in deferred revenue due to performance obligations met during the period		(45,805)
Unearned Revenue, end of period	\$	<u>77,061</u>

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

As of June 30, 2023, unearned revenue consisted of the following:

ESSER/GEER	\$	14,054
California Pre K Program		57,558
In-Person Instruction		5,449
	\$	<u>77,061</u>

H. Restricted Net Assets

The School receives grants from federal and state agencies that are restricted for specific purposes. Once the restricted purpose has been fulfilled, the assets are released from restriction. During the 2022-23 fiscal year the School received multiple restricted grants. At June 30, 2023, net assets were restricted for the following purposes:

Subject to expenditure for specified purpose:		
Beginning restricted net assets	\$	131,074
Restricted grants received		493,966
Net assets released from restriction		<u>(370,242)</u>
Total net assets with donor restrictions	\$	<u>254,798</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2023:

Subject to expenditure for specified purpose:		
State Programs:		
State Aid	\$	59,856
Arts and Music		57,412
Expanded Learning Opportunites (ELO) Grant		33,572
Learning Recovery		76,976
Lottery		8,123
Local programs:		
Donations and local programs		<u>18,859</u>
Total net assets with donor restrictions	\$	<u>254,798</u>

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

I. Employee Retirement System

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

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

The Schools participation in these plans for the fiscal year ended June 30, 2023, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2023, 2022 and 2021 is for the plan's year-end at June 30, 2023, 2022 and 2021, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Barona Indian Charter School, Inc. decreased in CalSTRS contributions from 2021 to 2022 by 4.77 % followed by a decrease in 2023 of 31.31%. Barona Indian Charter School, Inc. increased in CalPERS contributions from 2021 to 2022 by 60.57% followed by an additional increase in 2023 of 24.08%. The changes in STRS and PERS are both cause by changes in staffing and reallocation of staffing.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

<u>Pension Fund</u>	EIN/ Pension Plan	Pension Protection Act Zone Status			FIP/RP Status	
	Number	Year Ended June 30,			Pending/ Implemented	
		2023	2022	2021		
CalSTRS	37019	Green	Green	Yellow	No	
CalPERS	1434955344	Yellow	Green	Yellow	No	
		<u>Contributions</u>			<u>Number of</u>	<u>Surcharge</u>
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>Employees</u>	<u>Imposed</u>	
CalSTRS	\$ 101,976	\$ 148,466	\$ 155,901	9	No	
CalPERS	50,379	40,603	25,287	5	No	
Total	<u>\$ 152,355</u>	<u>\$ 189,069</u>	<u>\$ 181,188</u>	<u>14</u>		

CalSTRS:

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

For the fiscal year ended June 30, 2023, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 19.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2023, the State contributed \$28,560 (10.828% of certificated salaries) on behalf of the School.

CalPERS:

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

Active plan members are required to contribute 7% of their salary and the School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022-23 was 25.37% of classified salaries. The School made contributions as noted above.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2023

J. Upcoming Changes in Accounting Pronouncements

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

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24
FASB Accounting Standards Update 2022-05 - <i>Financial Services - Insurance (Topic 944): Transition for Sold Contracts</i>	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - <i>Leases (Topic 842): Common Control Arrangements</i>	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - <i>Investments (Topic 323): Accounting for Investments in Tax Credit Structures</i>	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - <i>Business Combinations - Joint Venture Formations (Subtopic 805-60)</i>	Aug-23	2024-25

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

Supplementary Information

Barona Indian Charter School, Inc.

LEA Organization Structure
Year Ended June 30, 2023

Barona Indian Charter School, Inc. (Charter #0469) is a Kindergarten through Grade 8 charter school and was granted its charter by the Lakeside Union School District on January 1, 2007, pursuant to the terms of the Charter School Act of 1992, as amended.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Raymond J. Welch	Chairman	Four Year Term Expires June 30, 2024
Tawnya Phoenix	Vice Chairman	Four Year Term Expires June 30, 2024
Danthia Gill	Member	Four Year Term Expires June 30, 2024
Darla Boller	Member	Four Year Term Expires June 30, 2026
Melanie Villa	Member	Four Year Term Expires June 30, 2026

ADMINISTRATION

Julie Cushman
Principal

BARONA INDIAN CHARTER SCHOOL, INC.

Schedule of Average Daily Attendance

Year Ended June 30, 2023

	Second Period Report		Annual Report	
	Original DD7409D5	Revised	Original D8C6885	Revised
Classroom Based Attendance				
Grades TK/K-3	36.94	N/A	36.93	N/A
Grades 4-6	26.02	N/A	25.82	N/A
Grades 7-8	9.80	N/A	10.24	N/A
Total Classroom Based Attendance	<u>72.76</u>	<u>N/A</u>	<u>72.99</u>	<u>N/A</u>
Total ADA	<u>72.76</u>	<u>N/A</u>	<u>72.99</u>	<u>N/A</u>

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

Barona Indian Charter School, Inc.

Schedule of Instructional Time
Year Ended June 30, 2023

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	61,920	0	61,920	180	0	180	Complied
Kindergarten	36,000	61,920	0	61,920	180	0	180	Complied
1st Grade	50,400	59,220	0	59,220	180	0	180	Complied
2nd Grade	50,400	59,220	0	59,220	180	0	180	Complied
3rd Grade	50,400	59,220	0	59,220	180	0	180	Complied
4th Grade	54,000	59,220	0	59,220	180	0	180	Complied
5th Grade	54,000	59,220	0	59,220	180	0	180	Complied
6th Grade	54,000	59,220	0	59,220	180	0	180	Complied
7th Grade	54,000	59,220	0	59,220	180	0	180	Complied
8th Grade	54,000	59,220	0	59,220	180	0	180	Complied

See Accompanying Notes to Supplementary Information

Barona Indian Charter School, Inc.

Schedule of Financial Trends & Analysis

Year Ended June 30, 2023

	Budget 2024	2023	2022	2021
Revenues	NEED	\$ 1,652,602	\$ 1,490,254	\$ 1,578,937
Expenses	NEED	1,525,175	1,611,296	1,530,757
Change in Net Assets	#VALUE!	127,427	(121,042)	48,180
Ending Net Assets	#VALUE!	\$ 1,450,860	\$ 1,323,433	\$ 1,444,475
Unrestricted Net Assets	#VALUE!	\$ 1,196,062	\$ 1,192,359	\$ 1,399,938
Unrestricted net assets as a percentage of total expenses	#VALUE!	78.42%	74.00%	91.45%
Total Long Term Debt	\$ -	\$ -	\$ -	\$ -
ADA at P2	74	73	89	104

The School's ending net assets has increased by \$6,385 (0.44%) over the past two fiscal years. The significant increase is in large due to additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has decreased by 31 over the past two years. As a result of the COVID-19 pandemic there was no reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2023-24 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$XX and ADA is projected to be XX for the 2023-24 fiscal year.

Barona Indian Charter School, Inc.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2023

June 30, 2023 annual financial alternative form net assets:	\$ 1,450,862
Adjustments and reclassifications:	
Rounding	<u>(2)</u>
Total adjustments and reclassifications	<u>(2)</u>
June 30, 2023 audited financial statements net assets:	<u><u>\$ 1,450,860</u></u>

Barona Indian Charter School, Inc.

Notes to Supplementary Information
Year Ended June 30, 2023

A. Purpose of Schedules

LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
 - 2) Each track must be operated for a minimum of 175 days.
 - 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
 - 4) No track shall have less than 55% of its school days before April 15 each school year.
- 1) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level. Non-classroom based charters do not have a requirement for auditing/testing offered instructional minutes, as a result the offerings are not reported in the schedule of instructional time.

An LEA that closed due to a qualifying emergency in the 2022-23 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2023-24 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Other Independent Auditor's Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Barona Indian Charter School, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Barona Indian Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Barona Indian Charter School, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Barona Indian Charter School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Barona Indian Charter School, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Barona Indian Charter School, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co. LLP

El Cajon, California

December 15, 2023

Independent Auditor's Report on State Compliance and on Internal Control Over
State Compliance

To the Board of Directors
Barona Indian Charter School, Inc.

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Barona Indian Charter School, Inc.'s compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Barona Indian Charter School, Inc.'s statutory requirements identified below for the year ended June 30, 2023.

In our opinion, Barona Indian Charter School, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2023.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Barona Indian Charter School, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of Barona Indian Charter School, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Barona Indian Charter School, Inc.'s state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Barona Indian Charter School, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Barona Indian Charter School, Inc.'s compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Barona Indian Charter School, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Barona Indian Charter School, Inc.'s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Barona Indian Charter School, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Barona Indian Charter School, Inc.'s compliance with the state laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
<u>School Districts, County Offices of Education, and Charter Schools</u>	
T. California Clean Energy Jobs Act.....	Yes
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
Z. Immunizations.....	Yes
AZ. Educator Effectiveness.....	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes
CZ. Career Technical Education Incentive Grant.....	N/A
EZ. Transitional Kindergarten.....	Yes
<u>Charter Schools</u>	
AA. Attendance.....	Yes
BB. Mode of Instruction.....	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom Based Instruction.....	N/A
EE. Annual Instructional Minutes - Classroom Based.....	Yes
FF. Charter School Facility Grant Program.....	N/A

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.


Report on Internal Control over State Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.


El Cajon, California
December 15, 2023

Auditor's Results, Findings & Recommendations

Barona Indian Charter School, Inc.

Schedule of Auditor's Results

Year Ended June 30, 2023

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

STATE PROGRAMS

Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>		
Internal control over applicable state programs:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No	
Any audit findings disclosed that are required to be reported in accordance with <i>2022-23 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting</i> ?	<u> </u> Yes	<u> X </u> No	

Barona Indian Charter School, Inc.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the *2022-23 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. Federal Award Findings

None

C. State Award Findings

None

Barona Indian Charter School, Inc.

Schedule of Prior Year Audit Findings

Year Ended June 30, 2023

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A



Barona Indian Charter School 2024-2025

July 0				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		
October 23				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	
January 19				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31
April 11				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

August 10				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30
November 15				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
February 18				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	24	26	27	28
May 21				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

September 19				
M	T	W	TH	F
2	3	4	5	6
8	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				
December 14				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			
March 21				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				
June 9				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

Important Dates

2024		2025	
July 4	Fourth of July	Jan 20	MLK, Jr. Day (No School)
Aug 19	Classes Begin	Feb 14	Lincoln's Day (No School)
Sep 2	Labor Day (No School)	Feb 17	Washington's Day (No School)
Sep 27	Native American Day	Feb 28	End of 2 nd Trimester
Nov 11	Veteran's Day (No School)	Mar 7	2 nd Trimester Report Cards
Nov 8	End of 1 st Trimester	Apr 7-Apr 21	Spring Break (No School)
Nov 15	1 st Trimester Report Cards	May 27	Memorial Day (No School)
Nov 25-29	Thanksgiving Break (No School)	Jun 12	Last Day of School/ End of 3 rd Trimester
Dec 22-Jan 5	Winter Break (No School)	Jun 12	3 rd Trimester Report Cards
		Jun 19	Juneteenth

BICS Teaching Days 2024-2025

Month 1	August 19-September 13, 2024	19 Days
Month 2	September 16-October 11, 2024	19 Days
Month 3	October 14-November 8, 2024	20 Days
Month 4	November 11-December 6, 2024	14 Days
Month 5	December 9, 2024-January 3, 2025	9 Days
Month 6	January 6- January 31, 2025	19 Days
Month 7	February 3- February 28, 2025	18 Days
Month 8	March 3-March 28, 2025	20 Days
Month 9	March 31-April 25, 2025	9 Days
Month 10	April 28- May 23, 2025	20 Days
Month 11	May 26- June 12, 2025	13 Days



Company Address 130-A W. Cochran St.
Simi Valley, CA 93065
US

Created Date 1/29/2024 8:08 AM
Expiration Date 2/28/2024

Prepared By Kaitlin Barros
Sales Email kaitlin.barros@stseducation-us.com
Sales Phone
Fax (888) 801-3381
Bill To Name Barona Indian Charter School
Bill To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quote Number Q-35764
Account Name Barona Indian Charter School
Contact Name Julie Cushman
Contact Phone (619)443-0948
Contact Email jcushman@mybics.org
Ship To Name Barona Indian Charter School
Ship To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quantity	Product Name	Product Description	Sales Price	Calculated Total Price
6	Misc Panel - New	MimioPro 75" 4K Interactive Flat panel, OPS slot, 20 points of touch, includes wallmount and wifi module	\$2,500.00	\$15,000.00
6	Misc Accessory - New	Electric Height Adjustable Mobile stand for Flat Panel Displays, 4" wheels, Dual Column PROCOLOR IFPD-MOB	\$1,300.00	\$7,800.00
3	Misc Accessory - New	*BOGO Deal* Juno with Bluetooth System + Student Mic & Charger 1000-00083	\$1,975.00	\$5,925.00
3	Misc Accessory - New	*BOGO Deal* Juno with Bluetooth System + Student Mic & Charger 1000-00083	\$0.00	\$0.00
6	CA Environ Fee 35+" Collected	CA Environmental Electronic Waste Fee - Collected 35+" - \$6 per unit	\$6.00	\$36.00
1	Shipping LTL	LTL Shipping Charge	\$1,200.00	\$1,200.00

Total Price \$29,961.00
Tax \$2,226.19
Grand Total \$32,187.19

All sales are subject to applicable sales tax at the time of shipment.

Financing options are available with approved credit.

STS Education stands behind the products and services we provide. For more information on our warranties and guarantees, visit: [stsed.com/lifetime-parts-warranty/](https://www.stseducation-us.com/lifetime-parts-warranty/).

<https://www.stseducation-us.com/>



Company Address 130-A W. Cochran St.
Simi Valley, CA 93065
US

Created Date 2/15/2024 12:18 PM
Expiration Date 3/16/2024

Prepared By Kaitlin Barros
Sales Email kaitlin.barros@stseducation-us.com
Sales Phone
Fax (888) 801-3381
Bill To Name Barona Indian Charter School
Bill To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quote Number Q-36407
Account Name Barona Indian Charter School
Contact Name Julie Cushman
Contact Phone (619)443-0948
Contact Email jcushman@mybics.org
Ship To Name Barona Indian Charter School
Ship To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quantity	Product Name	Product Description	Sales Price	Calculated Total Price
6	Misc Panel - New	MimioPro 75" 4K Interactive Flat panel, OPS slot, 20 points of touch, includes wallmount and wifi module	\$2,500.00	\$15,000.00
6	Misc Accessory - New	Electric Height Adjustable Mobile stand for Flat Panel Displays, 4" wheels, Dual Column PROCOLOR IFPD-MOB	\$1,300.00	\$7,800.00
6	CA Environ Fee 35+" Collected	CA Environmental Electronic Waste Fee - Collected 35+" - \$6 per unit	\$6.00	\$36.00
1	Shipping LTL	LTL Shipping Charge	\$1,200.00	\$1,200.00

Total Price \$24,036.00
Tax \$1,767.00
Grand Total \$25,803.00

All sales are subject to applicable sales tax at the time of shipment.

Financing options are available with approved credit.

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<https://www.stseducation-us.com/>



Company Address 130-A W. Cochran St.
Simi Valley, CA 93065
US

Created Date 2/15/2024 12:23 PM
Expiration Date 3/16/2024

Prepared By Kaitlin Barros
Sales Email kaitlin.barros@stseducation-us.com
Sales Phone
Fax (888) 801-3381
Bill To Name Barona Indian Charter School
Bill To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quote Number Q-36409
Account Name Barona Indian Charter School
Contact Name Julie Cushman
Contact Phone (619)443-0948
Contact Email jcushman@mybics.org
Ship To Name Barona Indian Charter School
Ship To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quantity	Product Name	Product Description	Sales Price	Calculated Total Price
7	Misc Panel - New	75" 4K Interactive Flat panel, OPS slot, 20 points of touch, includes wallmount and wifi module	\$2,500.00	\$17,500.00
7	Misc Accessory - New	Electric Height Adjustable Mobile stand for Flat Panel Displays, 4" wheels, Dual Column	\$1,300.00	\$9,100.00
4	Misc Accessory - New	BOGO Juno with Bluetooth System + Student Mic & Charger	\$1,975.00	\$7,900.00
4	Misc Accessory - New	BOGO uno with Bluetooth System + Student Mic & Charger	\$0.00	\$0.00
7	CA Environ Fee 35+" Collected	CA Environmental Electronic Waste Fee - Collected 35+" - \$6 per unit	\$6.00	\$42.00
1	Shipping LTL	LTL Shipping Charge	\$1,400.00	\$1,400.00

Total Price \$35,942.00
Tax \$2,673.75
Grand Total \$38,615.75

All sales are subject to applicable sales tax at the time of shipment.

Financing options are available with approved credit.

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<https://www.stseducation-us.com/>



Company Address 130-A W. Cochran St.
Simi Valley, CA 93065
US

Created Date 2/15/2024 12:31 PM
Expiration Date 3/16/2024

Prepared By Kaitlin Barros
Sales Email kaitlin.barros@stseducation-us.com
Sales Phone
Fax (888) 801-3381
Bill To Name Barona Indian Charter School
Bill To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quote Number Q-36410
Account Name Barona Indian Charter School
Contact Name Julie Cushman
Contact Phone (619)443-0948
Contact Email jcushman@mybics.org
Ship To Name Barona Indian Charter School
Ship To 1095 BARONA RD
LAKESIDE, CA 92040-1599

Quantity	Product Name	Product Description	Sales Price	Calculated Total Price
7	Misc Panel - New	75" 4K Interactive Flat panel, OPS slot, 20 points of touch, includes wallmount and wifi module	\$2,500.00	\$17,500.00
7	Misc Accessory - New	Electric Height Adjustable Mobile stand for Flat Panel Displays, 4" wheels, Dual Column	\$1,300.00	\$9,100.00
7	CA Environ Fee 35+" Collected	CA Environmental Electronic Waste Fee - Collected 35+" - \$6 per unit	\$6.00	\$42.00
1	Shipping LTL	LTL Shipping Charge	\$1,400.00	\$1,400.00

Total Price \$28,042.00
Tax \$2,061.50
Grand Total \$30,103.50

All sales are subject to applicable sales tax at the time of shipment.

Financing options are available with approved credit.

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<https://www.stseducation-us.com/>

ATTORNEY - CLIENT RETAINER AGREEMENT

This document (the "Agreement") is the written fee contract that California law requires lawyers to have with their clients. We, Artiano Shinoff Abed Carelli Sleeth & Wade, APC ("Attorneys"), agree to provide legal services to BARONA INDIAN CHARTER SCHOOL, (the "School") on the terms set forth below:

1. **SCOPE OF SERVICES:** The School retains us as their Attorneys for the purpose of providing general legal advice and counsel as the School shall from time to time require. We will represent the School on specific litigation as instructed and we will provide research and advise of specific issues as requested by the Superintendent, or the President of the Board.

2. **CLIENT'S DUTIES:** The Client is the School and not any individual, Board member or administrator. The School agrees to provide specific instruction where services are requested, to abide by this agreement and to pay our bills on time and to cooperate and require its employees to cooperate with us in any activities we undertake on the School's behalf.

3. **LEGAL FEES:** The School agrees to pay for legal services as follows:

- a. Paralegal services at \$110.00 per hour;
- b. Associate attorneys' time at \$240.00 per hour; and
- c. Senior Counsel/Partner's time at \$300.00 per hour.

No fee will be charged for general clerical or secretarial services.

Bills will be sent monthly, stating clearly the amount, rate, basis for calculation, description and date of service. The School agrees to pay each bill within 30 days. Interest at the rate of 10% may be charged on any unpaid balance.

4. **COSTS:** All costs, disbursements and litigation expenses are the responsibility of the Client. Costs are those expenses which must be paid to third parties or otherwise incurred in the course of the representation. Costs include, but are not limited to, court fees, service or process charges, photocopying services, notary fees, computer assisted legal research, long distance telephone charges, messenger and delivery fees, postage, in-office photocopying at \$.15 per page, facsimile charges, deposition costs, parking fees, mileage at IRS standard business rate, investigation expenses, consultant or expert witnesses and similar items. The Attorneys agree to obtain written consent before incurring any outside services.

5. **NEGOTIATION OF FEES:** Attorneys' fees are not set by law, but rather are negotiable between the attorney and client.

6. **ARBITRATION CLAUSE:** Client and Attorneys are agreeing to have any and all disputes that arise out of (except where Client may request arbitration of a fee dispute by the State Bar), or relate to this Agreement, including but not limited to claims of negligence or malpractice arising out of or relating to the legal services provided by the Attorneys to Client, decided only by binding arbitration in accordance with the provisions of the Code of Civil Procedure section 1280 *et seq.*, and not by court action, except as provided by California law for judicial review of arbitration proceedings. Judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. Attorneys and Client shall each have the right of discovery in connection with any arbitration proceeding in accordance with, and to the full extent allowed by, the California Rules of Civil Procedure section 1283.05. Client, however, may request arbitration of a fee dispute by the State Bar or San Diego County Bar Association as provided by Business and Professions Code Section 6200, *et seq.*

7. **ERROR AND OMISSIONS INSURANCE:** Attorneys maintain errors and omissions insurance coverage applicable to the services to be rendered under this agreement.

8. **DURATION:** This agreement shall continue unless terminated by either party. Termination shall be effective upon written notice.

BARONA INDIAN CHARTER SCHOOL

DATED: February 2, 2024

By: 
Julie Cushman, Principal/Director Barona Indian
Charter School

DATED: 3.6.24

ARTIANO SHINOFF ABED CARELLI
SLEETH & WADE APC

By: 
Daniel R. Shinoff, Esq.