

**BARONA INDIAN CHARTER SCHOOL**

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

BaronaIndianCharterSchool.com

**Governing Board of Directors
REGULAR BOARD MEETING AGENDA
October 18, 2021 — 8:30 AM**

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

*Members of the public may make Public Comment at the Board meeting in person
or make Public Comment by calling 1 669 900 6833 and using Meeting ID: 811 1622 3699 and Passcode: 480211.*

- I. Call to Order/Roll Call**
 - Ray Welch- Chairman, Tawnya Phoenix- Vice Chair, Mandy Curo de Quintero- Secretary/Treasurer, Shirley Ruis- Founder/Member, & Danthia Gil- Member
- II. Approval of Agenda-** Any changes to the agenda must be made at this time
- III. Approval of Minutes-** September 20, 2021
- IV. Public Comment-** Any person may address the Board concerning any item on the agenda and may, at the discretion of the Board, be granted five (5) minutes to make a presentation to the Board at the time a specific item is under discussion. A yellow card must be completed prior to the start of the meeting and given to the Chairperson. Additional time may be granted if circumstances permit. The total time per agenda item devoted to presentations to the Board shall be determined based on the number of speakers wishing to address the board. This time will not exceed 30 minutes unless additional time is granted by a majority of the Board. All presentations shall be heard by the Board prior to the formal discussion of the agenda topic under consideration.
- V. Reports**
 - A. Students Services-** Nina Drammissi will report to the Board on the progress of her work on chronic absenteeism and student culture.
 - B. Principal-** Julie Cushman will report to the Board for the Interim Principal.
- VI. Action Items**
 - A. Discussion to Conduct SARB Meetings-** School Attendance Review Boards (SARBs) are composed of school and community members who meet regularly to diagnose and resolve persistent student attendance or behavior problems. California compulsory education law requires children to attend school. When students violate compulsory education laws and have a pattern of unexcused absences, they cause costly, long-term problems for the students, school, and the community. SARBs help truant or unruly students and their parents or guardians solve school attendance and behavior problems through the use of available school and community resources.
 - B. Approval to Create Position of Reading Specialist-** The Reading Specialist would support, supplement and extend classroom teaching, and will work collaboratively to implement a quality reading program that meets the needs of students. The Reading Specialist will have specialized knowledge of assessment and diagnosis that is vital for developing, implementing, and evaluating the literacy program in general, and in designing instruction for individual students. The Reading Specialist will assess the reading strengths and needs of students and provide that information to classroom teachers, parents, and specialized personnel such as psychologists, special educators, or speech teachers, in order to provide an effective reading program. This position will be funded using Title I funds at 3 days/week at \$25 to \$35 per hour.

- C. Resolution #21-10-01-** This resolution designates authorized representatives to the San Diego County schools risk management joint powers authority for workers' compensation, property & liability, or any other risk or plan authorized by law.
- D. Approval of the Plan to Expend ESSER III Funds-** In response to COVID-19, the U.S. Congress passed American Rescue Plan (ARP) Act in March as part of the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The ESSER III funding provides LEAs with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools. BICS will receive \$106,887. A minimum of 20% will be spent on Learning Loss Mitigation. Attached is the plan for expending the ESSER III funds.
- E. Approval of Sand Volleyball Playground-** Staff recommends the addition of a sand volleyball court to the north play area in front of the bungalows to increase activities for both school and recreational children and adults. Estimated cost of work performed by SD Asphalt is \$16,605.00. Expense will be funded by the school savings account intended for such purpose.
- F. Adoption of Conflict of Interest Code Policy-** The Governing Board hereby adopts the attached Conflict of Interest Code, which shall apply to all governing board members, candidates for member of the board, and all other designated employees of the Barona Indian Charter School.
- G. Adoption of Budget Development and Fiscal Management Policy-** The policy details proper accounting procedures for use in the charter school including Controls, Negotiating Funding Entitlements, Budget Reports, Property and Liability Insurance, Authority to Enter into Contracts and Agreements, and Fundraising, Grant Solicitation, and Donation Recognition.
- H. Signing of Board Bylaws-** The Secretary/Treasurer will sign the Board Bylaws approved at the August 16, 2021 meeting.

VII. Discussion Items

- A. Charter Schools Development Center (CSDC)-** The Board will discuss their attendance at the CSDC Leadership Conference in San Diego December 6-7.

VIII. Organizational Business

- A.** Future agenda items and/or Board member comments
- B.** Upcoming meetings
1. November 15 (4:30), December 13, January 24, February 14, March 21 (4:30), April 18, May 16, & June 20

IX. Adjournment

Accommodating 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 ylachappa@barona-nsn.gov 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 ylachappa@barona-nsn.gov.

Barona Indian Charter School

Board of Directors Regular Meeting

Minutes – September 20, 2021



The phone line has been established for public to join the meeting. Public can call 877-336-1829 Code 9750849#

- I. Call to Order/Roll Call:** Chairman Welch called the meeting to order at 8:36 am.
Board members in attendance: Raymond Welch, Tawnya Phoenix, Shirley Ruis and Danthia Gil.
Absent member: Mandy Curo de Quintero. Others in attendance: Dr. Jeff Felix, Interim Principal, Julie Cushman, TOSA, Legal Counsel, Kathy Clenney, and Yvonne Lachappa Recording Secretary.
- II. Approval of Agenda**
- Motion** by Danthia to approve the agenda. Second by Tawnya. Carried 4, 0, 0.
- III. Approval of Minutes**
- Motion** by Shirley to approve the minutes of August 16, 2021. Second by Shirley. Carried 4, 0, 0.
- IV. Public Comment** – There was no public comment requested for this meeting,
- V. Reports – Nina Drammissi, and Kathy Gerstenberg**
- A. Students Services** – Nina Drammissi was unable to attend. She planned to report on her work regarding chronic absenteeism and student culture. She will attend next month’s board meeting.
- B. Special Education** – Kathy Gerstenberg (Special Education Director) gave a report regarding the status of special needs students, testing/assessment, and behavior issues/concerns. She reported that she now has a case-load of twenty- one students.
Question asked, does teacher or parent request testing for student. Kathy stated that it could be both and that there is an SST (Student Support Team) to determine what the student needs are.
- C. Principal** – Julie Cushman (for Jeff Felix, Interim Principal).
- The sand was removed from the blacktop area, and the company plans to come back next week to do a sealant. Gate construction near the school office is progressing well, there is still more work to be done.
 - Back to School Night went well, a good turn- out of parents. Question ask from a parent, what are the requirements for parent volunteer. Jeff responded, masks and proof of vaccines or proof of a negative test is required.
 - NWEA (MAPS) testing is complete, third through eighth grade. Scores look good.
 - DRA (Diagnostic Reading Assessment) program testing was implemented to assess students reading capabilities. Further testing is planned.
 - Infinite Campus is our new attendance company. There are many good features. Parents and students can log on to their portal and view homework, missing work, and digital report cards.
 - Learning Center students are walking across the campus, Learning Center personnel are asking for academic information on their students that attend BICS. Tawnya suggested that we work with the learning center and help them. Tawnya will check if they have an extension or phone number in their classroom.
- VI. Action Items**
- A. Approval of Unaudited Actuals** - Board members reviewed the Unaudited Actuals.
Motion by Shirley to approve the Unaudited Actuals 2020-2021. Second by Danthia. Carried 4, 0, 0.

B. Approval Family Resource Coordinator Contract – Barona Charter would like to employ a consultant to look at broad family issues and provide recommendations in respect to school culture, student absenteeism, student socio-emotional needs, and recommendations for the charter renewal document. This position will be funded by the Elementary and Secondary School Emergency Relief Fund (ESSER Fund).

Motion by Danthia to approve the Family Resource Coordinator contract. Second by Shirley. Carried 4, 0, 0.

C. Ratify New Fencing Repair Proposal – A new fence will be added to the area surrounding the Native American Garden. Repair and replacement of fencing will be performed at the new school entrance next to the garden. Grading for rainfall runoff behind the office through the Garden will be performed. This new project shall not exceed \$12K.

Motion by Danthia to ratify the New Fencing & Repair Proposal not to exceed \$12K. Second by Shirley. Carried 4, 0, 0.

VII. Discussion Items

A. Work on the Form 700 – Yvonne reported that the board members have filled out the Form 700. Additional information is needed regarding the Conflict of Interest Code from the San Diego Clerk of the Board of Supervisors. Kathy asked Yvonne to send her a copy of the letter that was sent to BICS regarding the Conflict of Interest Code.

Plans will be made to renovate the bench in the Native Garden, and put a plaque on it in honor of Linda Curo and Frank LaChappa.

Update on the trees behind the school. There will be no cutting down of the trees, trimming only.

B. Charter School Development Center (CSDC) –The board discussed their attendance at the CSDC Leadership Conference in San Diego December 6-7, 2021.

VIII. rganization Business

A. Future agenda items and/or Board member comments. Ask Nina Drammissi to attend the next board meeting, to give her report.

B. Upcoming meetings

October 18, November 15, December 13, 2021, and January 24, 2022.

IX. Adjournment

Motion by Shirley to adjourn the meeting at 9:26 am. Second by Danthia. Carried 4, 0, 0.

Respectfully submitted,

Yvonne LaChappa
Recording Secretary to the Board of Trustees

Attendance Progress Report

Nina Drammissi, Family Resource Coordinator



Progress:

1. Progressive Attendance protocol provides both accountability and support.
2. Teachers/Staff/School Leadership collaboratively create independent study packets to support consistent academic progress when a student is to stay home.
3. SIHC counselors will support targeted grade levels for social-emotional learning, beginning 10/19/21.
4. Positive Attendance Campaign: Individual celebrations for excellent and perfect attendance/ Whole Class/Cohort Celebrations for 7 plus days of Perfect Attendance.
5. Leader in Me Lighthouse Teams will increase family engagement and impact attendance.
6. Family Resource Coordinator Contacts: 23 families as of 10/15/21.
7. Handbook, Website, Parent Attendance Protocol are in place (Felix/Cushman/FRC).
8. Infinite Campus used to monitor attendance data for early targeted intervention.
9. Infinite Campus Parent Portal can be used by family to obtain attendance data.
10. Regular communication/collaboration with staff to support families.
11. Registrar/ Health Clerk will send chronic attendance letters to families at the end of the trimester, to encourage positive attendance and support.

Attendance Progress Report

Grade	Number	Days Enrolled	Average % Attendance (October)	Average Days Present	Average Days Absent	Attendance Contracts/ Monitoring
TK	2	37	85.82%	31.76	5.25	-
K	14	37	83.96%	29.45	5.63	1 prev. 2 pres.
01	15	37	93.09%	34.38	2.55	1 prev.
02	15	37	90.03%	32.89	3.64	3 prev. 3 pres.
03	09	37	92.01%	32.61	2.83	2 prev. 2 pres.
04	12	37	90.53%	32.89	3.44	-
05	13	37	89.22%	32.32	3.91	1 prev. 1 pres.
06	11	37	85.74%	30.32	5.04	2 prev. 2 pres.
07	10	37	93.68%	33.35	2.25	3 prev. 3 pres.
08	10	37	90.37%	31.72	3.38	2 prev.
Total	111		89.58%			13

Daily Monitored Students

Student	Grade	Days Enrolled	Average Attendance Before Agreement	Contacts	Intervention	Average Attendance After Agreement
A	6	7	100%	Daily	Agreement 8/27	90.87% (31 days)
B	3	0	2020-2021 Chronically Tardy/Absent	Check-ins	Agreement 9/08	100% (24 days)
C	7	0	2020-2021 Chronically Tardy/Absent	Check-ins	Agreement 9/08	100% (24 days)
D	K	17	71.59%	Daily	Agreement 9/13	90.48% (21 days)
E	2	17	89.24%	Daily	Agreement 9/13	90.48% (21 days)
F	K	21	82.57%	Daily	Agreement 9/17	100% (17 days)
G	2	21	77.81%	Daily	Agreement 9/17	100% (17 days)
H	3	23	92.04% (11 tardies)	Check-ins	Agreement 9/21	80.00% (15 days- 1 tardy)
I	7	23	100.00%	Check-ins	Agreement 9/21	100.00% (15 days)
J	7	23	65.22%	Daily	Agreement 9/21	86.67% (15 days)
K	2	29	66.69%	Daily	Agreement 9/30	100.00% (9 days)
L	5	22	74.27%	Daily	Agreement 9/30	100.00% (9 days)
M	6	22	69.73%	Daily	Agreement 9/30	100.00% (9 days)

Average Attendance in 4 Week Increments in 2021

Mar 08-April 16	Apr 19-May 28	Aug 19-Sept 17	Sept 20-Oct 15
91.46%	92.46%	89.51%	90.57%

**BARONA INDIAN CHARTER SCHOOL
RESOLUTION # 21-10-01**

**RESOLUTION TO DESIGNATE AUTHORIZED REPRESENTATIVE TO
SAN DIEGO COUNTY SCHOOLS RISK MANAGEMENT JOINT POWERS AUTHORITY FOR
WORKERS' COMPENSATION, PROPERTY & LIABILITY
OR ANY OTHER RISK OR PLAN AUTHORIZED BY LAW**

On motion of Member _____, seconded by

Member _____, the following resolution is adopted:

WHEREAS, school districts and charters in the State of California have determined there is a continuing need for insured and self-insurance plans for workers' compensation, property and liability, miscellaneous property or any other risk or plan authorized by law; and

WHEREAS, Title I, Division 7, Chapter 5, Article I (Sections 6500 et seq.) of the Government Code of the State of California authorizes joint exercise of two or more public agencies of any power common to them; and

WHEREAS, Sections 35214, 17566, 17567, 81602, and 81603 of the Education Code authorize a school district or charter to establish insured and self-insurance plans for workers' compensation, property and liability, miscellaneous property or any other risk or plan authorized by law;

WHEREAS, the Barona Indian Charter School is a member of and has executed an Articles of Agreement to the San Diego County Schools Risk Management Joint Powers Authority (JPA) & the JPA Agreement requires that the Board of member districts/charters designate & appoint a JPA representative.

NOW THEREFORE BE IT RESOLVED that Jeffrey Felix is designated as the authorized representative of the Board of Trustees of Barona Indian Charter School, and Julie Cushman as alternate representative, and is hereby authorized and directed to perform all items pertaining to the interest of the Board of Directors as a legislative body pursuant to the terms of the San Diego County Schools Risk Management Joint Powers Authority Agreement.

PASSED AND ADOPTED by the Governing Board of the Barona Indian Charter School at Lakeside, California, on the 18th Day of October, 2021, by the following vote:

AYES:_____ **NOES:**_____ **ABSENT:**_____ **ABSTENTIONS:**_____

STATE OF CALIFORNIA)
) SS.
COUNTY OF SAN DIEGO)

I, Mandy Curo de Quintero, Secretary/Treasurer of the Governing Board of the Barona Indian Charter School of Lakeside, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by said board at the regular meeting hereof at the time and place of vote stated, which resolution is on file and of record in the office of said board.

Secretary/Treasurer

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Barona Indian Charter School	Dr. Jeffrey Felix Interim Principal	jfelix@mybics.org (619) 443-0948

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
Local Control Accountability Plan 21-24	https://b25af378-ac03-4396-af86-ca3bcc1781e3.filesusr.com/ugd/1b04b5_3cc2902cb87942119e79b3765ce5f917.pdf

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$106,887

Plan Section	Total Planned ESSER III
Strategies for Continuous and Safe In-Person Learning	\$74,821

Plan Section	Total Planned ESSER III
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$32,066
Use of Any Remaining Funds	

Total ESSER III funds included in this plan

\$106,887

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

Barona Indian Charter School engaged with community members and stakeholders during a public forum at monthly Board meetings. BICS faculty and staff met on the October 2021 All-staff meeting to gather additional input on the development of this plan.

A description of how the development of the plan was influenced by community input.

Barona Indian Charter School assessed the needs that would most impact students, families and our community in the development of this plan. Parent, staff and student surveys were conducted at the beginning of the 2021-22 school year. Feedback from our public meetings was collected. Our LCAP goals and stakeholder feedback guided the decision making in the development of the ESSER III Expenditure Plan.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

\$74,821

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP Goal #3 Action 2	Additional Technology	BICS will provide updated technology for students to aid in regular and substantive educational interaction between students and their teachers, including low income students and students with disabilities, which may include assistive technology or adaptive equipment.	\$35,000
LCAP Goal #1 Action 5	Specialized Curriculum	BICS will provide curriculum to enhance learning outcomes for all students, including socioeconomically disadvantaged pupils and students with disabilities.	\$10,000
LCAP Goal #2 Action 7	Student and Family Engagement	BICS will provide opportunities to partner with families. Our goal is to create a positive school climate, and work towards higher academic achievement, to support all students, including socioeconomically disadvantaged students and students with disabilities. Our Family Resource Coordinator will focus on building positive relationships with families and create systems to reduce the barriers leading to chronic absenteeism.	\$29,821

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

\$32,066

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP Goal #1 Action 3 & 5	High Dosage Tutoring	BICS will provide after school support for struggling students and students requiring structured time for homework, support, and intervention, especially for those students with learning disabilities and support for socioeconomically disadvantaged students.	\$32,066

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

N/A

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID-19 pandemic. The following is the LEA's plan for ensuring that the actions and

expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Additional Technology	BICS Information Technology department will monitor the function and efficiency of all classroom devices.	Continuously
Specialized Curriculum	BICS will monitor student academic growth using local assessment data, core curriculum work and supplemental data.	Trimester
Family Engagement	BICS will monitor by measuring the number of school events, workshops, volunteer opportunities and parent/family meetings. In addition, student engagement will be monitored by assessing absentee and tardy rates.	Continuously
High Dosage Tutoring	BICS will monitor student academic growth using local assessment data, core curriculum work and supplemental data.	Trimester

ESSER III Expenditure Plan Instructions

Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
 - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at

<https://www.cde.ca.gov/fg/cr/arpact.asp>.

For technical assistance related to the completion of the ESSER III Expenditure Plan, please contact EDReliefFunds@cde.ca.gov.

Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
 - For purposes of this requirement, "evidence-based interventions" include practices or programs that have **evidence** to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:

- **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
 - **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
 - **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
 - **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- **For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/re/es/evidence.asp>.**
- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
 - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
 - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
 - Any activity authorized by the Adult Education and Family Literacy Act;
 - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
 - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
 - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
 - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
 - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
 - Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
 - Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
 - Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
 - Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
 - Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;

- Addressing learning loss among students, including underserved students, by:
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
 - Implementing evidence-based activities to meet the comprehensive needs of students,
 - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
 - Tracking student attendance and improving student engagement in distance education;

Note: A definition of “underserved students” is provided in the Community Engagement section of the instructions.

- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;
- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
- Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

Other LEA Plans Referenced in this Plan

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

Summary of Expenditures

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

Instructions

For the ‘Total ESSER III funds received by the LEA,’ provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the ‘Total ESSER III funds included in this plan,’ provide the total amount of ESSER III funds being used to implement actions in the plan.

Community Engagement

Purpose and Requirements

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA’s plan must be tailored to the specific needs faced by students and schools. These community members will have significant insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID–19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;
- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

“Meaningful consultation” with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
 - For purposes of this requirement “underserved students” include:
 - Students who are low-income;

- Students who are English learners;
- Students of color;
- Students who are foster youth;
- Homeless students;
- Students with disabilities; and
- Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE’s website: <https://www.cde.ca.gov/re/lc>.

Instructions

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA’s local community.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of “meaningful consultation” with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

A description of the how the development of the plan was influenced by community input.

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA’s plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, “aspects” may include:
 - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;

- Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);
- Any other strategies or activities implemented with the LEA’s ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
- Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education’s Roadmap to Reopening Safely and Meeting All Students’ Needs Document, available here: <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>.

Planned Actions and Expenditures

Purpose and Requirements

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students’ academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

Instructions

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA’s local community.

Strategies for Continuous and Safe In-Person Learning

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.

- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Addressing the Impact of Lost Instructional Time

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Use of Any Remaining Funds

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate “\$0”.

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

The LEA may group actions together based on how the LEA plans to monitor the actions' progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education
June 2021

San Diego Asphalt and Recycling Center

12512 Highway 67
 Lakeside, CA 92040
 (619) 390-7323 (619) 390-7328 FAX

Proposal

Date	Proposal #
10/14/2021	2021-66463

Name / Address	Job Location
Barona Band of Mission Indians 1095 Barona Rd. Lakeside, CA 92040	Barona School Lakeside

Project

Volleyball court 2021

P.O. No.	Rep	Referred by	Phone Number
66463	MDJ	previous	

Description	Qty	Cost	Total
Excavate to a depth not to exceed 8"over 180 sf. Compact subgrade. (FOOTING DIG)	180	4.25	765.00
Form and pour no more than 180 lf of SDRSD G-1 curb using standard grey concrete (Approx. 6.0 yards) (PERIMETER CONCRETE CURB)	180	28.00	5,040.00
Excavate to a depth not to exceed 6"over 1800sf. Compact subgrade. Install no more than 6" of Clean and milled Play Sand over 1800sf. Compact. (Approx. 68 tons) (Bid is based on quote for the sand at \$145.00/ton)	1,800	6.00	10,800.00
This is based on 30x60 area inside the concrete. All excavated soils will be relocated to another area of Barona or Barona School.			
Above listed bid includes dump fees, but does not include charges for disposal of Petromat, roots, welded wire mesh or rebar. These items are taken by certain landfills but additional charges are incurred.			0.00
This bid does not include rock handling, rock blasting, dewatering, handling or disposal of landscape materials or roots, existing irrigation systems in work area, any utilities not at a proper depth, staking, engineering, traffic control, plans, permits, meters, or inspections. We cannot be held responsible for damage to stucco that has been installed on top of concrete or asphalt being demo. All efforts will be made to not damage, but if stucco is installed directly on surfacing material chances are good that it will come off during demo. Not responsible for sinking asphalt if San Diego Asphalt did not perform the subgrade compaction or installation of base materials.			0.00

Total

Signature

San Diego Asphalt and Recycling Center

12512 Highway 67
 Lakeside, CA 92040
 (619) 390-7323 (619) 390-7328 FAX

Proposal

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Project

Volleyball court 2021

P.O. No.	Rep	Referred by	Phone Number
66463	MDJ	previous	

Description	Qty	Cost	Total
<p>Please note that our bid is based on measurements supplied to us, or take offs that have been done off of plans or from a site visit. Should your company have a contract package for our services, our proposal must be used as an exhibit for the services to be performed. Any work not listed on our proposal, is either a change order or a new contract must be drawn to reflect the additional scopes. Should the work be performed due to time logistics it is agreed that authorization has been given either in the field or at your corporate head quarters, and will be billed fairly and proportional to our pricing structure. Any changes made to the schedule must be made within 72 weekday hours. Any changes made with less than 3 business days will be assessed a \$500.00 administrative fee. Hot asphalt has been known to germinate grass seed. This is something beyond our control. Should you see grass shoots coming through use Round up or similar weed killer. This will not hurt the asphalt. Should any additional charges be incurred for Additional Insured requests, increased liability limits, or Waiver of Subrogation requests, these expenses will be passed on to the requestor as a change order. Exact sample of verbage must be supplied before request to our Insurance Agent will be authorized. We carry the amounts required by the CSLB. Any insurance with higher limits, could incur extra expenses that will be passed on to requestor. Asphalt and Concrete work are guaranteed for a period of (1) year. Please read all limitations or exclusions in other waivers listed. Seal coat is also guaranteed but understand it is a wearing course. Seal should be done between 2 and 4 years for best maintenance based on amount of traffic.</p>			0.00

Seal will not adhere to gas or oil.
 Power steering turns from stationary vehicles will tear the seal & new asphalt
 This estimate is valid for only 30 days
 Work requiring "Plant Operation" is to be performed Monday thru Friday excluding
 Holidays
 Our bid is based on Payment on Completion. For Payments that take longer, there
 are additional charges of 5% every 15 days, unless otherwise stipulated.

Total	\$16,605.00
--------------	-------------

Signature _____

CONFLICT OF INTEREST CODEAdoption

Amendments to the Conflict of Interest Code for All Charters: *The school must amend its conflict of interest code when change is necessitated by changed circumstances, including the creation of new positions that must be designated. Amendments shall be provided to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent.*

Review of Conflict of Interest Code for All Charters: *The code reviewing body shall direct the school to review its conflict of interest code no later than July 1 of each even-numbered year. If a change in the code is necessitated by changed circumstances, the school shall submit an amended conflict of interest code. If no change is necessitated, the school must submit a written statement to that effect to the code reviewing body no later than October 1 of the same year.*

The Governing Board hereby adopts this Conflict of Interest Code (“Code”), which shall apply to all governing board members, candidates for member of the board, and all other designated employees of the **Barona Indian Charter School** (“School”).

The Political Reform Act (Government Code section 8100, *et seq.*) requires local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations section 18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency’s code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to the amendments in the Political Reform Act. Therefore, the terms of 2 C.C.R. section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the School.

Definitions

“Designated Persons” are board members, officers and employees of the School who hold positions that involve the making or participation in making decisions that may foreseeably have a material effect on any financial interest of that individual. Designated positions within the School are listed in Appendix A attached to this Code and incorporated herein by reference.

“Disclosure Categories” are the descriptions of the types of financial interests Designated Persons in one or more job classifications must disclose on their Form 700. The categories must be tailored to the financial interests affected, and must not require public officials to disclose private financial information that does not relate to their School employment. The Disclosure Categories are listed in Appendix B.

“Form 700” is the Statement of Economic Interest, Form 700 disclosing the reportable investments, interests in real property, business positions, & income required to be reported under the category or categories to which the Designated Person’s position is assigned in Appendix A.

Disclosure Statements

Designated Persons designated positions shall file their Form 700 with the School, which will make the statements available for public inspection and reproduction. Upon receipt of the statements for designated members and employees, the School shall make and retain copies and forward the originals to the **County of San Diego Clerk of the Board of Supervisors**. All other statements will be retained by the School.

Adopted:

Amended:

APPENDIX A
Designated Positions

- I. Persons occupying the following positions are designated employees and must disclose financial interests in all categories defined in Appendix B (i.e. categories 1, 2, and 3).
- A. Members of the Governing Board
 - B. Candidates for Member of the Governing Board
 - C. Members of Committees of the Governing Board¹
 - D. Director of Charter School
 - E. Principal/Director
 - I. Consultants²
 - J. Other Employees³
- II. Persons occupying the following positions are designated employees and must disclose financial interests defined in Category 1 of Appendix B.
- A. Purchasing Manager
 - B. Assistant Business Officer
 - C. Other Employees⁴
- III. Persons occupying the following positions are designated employees and must disclose financial interests defined in Categories 2 and 3 of Appendix B.
- A. Information Systems Technician
 - B. Contractor
 - C. Other Employees⁵

¹ This category must be included if the committee has members that are not otherwise covered by the other identified categories and the committee possesses decision making authority. Decision making authority is present when the committee: a. may make a final decision; b. may compel a governmental decision or it may prevent a decision either by reason of an exclusion power to initiate the decision or by reason of a veto that may not be overridden; or c. makes substantial recommendations that are, and over an extended period have been, regularly approved without significant amendment or modified by another designated employee.

² A consultant will occupy a “designated position” when he/she is contracting with the agency to do the following: 1) Make a governmental decision wither to, among other things, (a) authorize the agency to enter into, modify or renew a contract provided it is the type of contract that requires agency approval; (b) grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specifications for such a contract; (c) grant agency approval to a plan, design, report, study or similar item; or (d) adopt or grant agency approval of, policies, standards or guidelines for the agency or for any subdivision thereof; or 2) Serve in a staff capacity with the agency and in that capacity participates in making a governmental decision or performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a designated position.

³ “Other Employees” include any employee occupying a position that requires the employee to make a governmental decision that foreseeably and materially affects a personal financial interest, source of income, or a business position in a business entity.

⁴ “Other Employees” include any employee with authority to make purchases that may foreseeably and materially affect an investment and/or business position in business entities or who are in a position to influence a governmental decision that may foreseeably and materially affect an investment and/or business position in a business entity.

⁵ “Other Employees include employees with authority to make purchases that may foreseeably and materially affect investments and business positions in business entities which provide services, supplies, materials, or equipment in which the employee has authority to purchase.

APPENDIX B
Disclosure Categories

Category 1 Reporting:

- A. Interest in real property which is located in whole or in part within the geographical service area of the School, including any leasehold, beneficial or ownership interests or option to acquire such interest in real property, if the fair market value of the interest is greater than \$2,000.

(Interests in real property of an individual include a business entity's share of interest in real property of any business entity or trust in which the designated employee or his or her spouse owns, directly, indirectly, or beneficially, a ten percent interest or greater.)

- B. Investments in or income from persons or business entities (including gifts, loans and travel payments) which are contractors or sub-contractors which are or have been within the previous two-year period engaged in the performance of building construction or design within the geographical service area of the School.

- C. Investments in or income from persons or business entities engaged in the acquisition or disposal of real property within the geographical service area of the School.

(Investment includes any financial interest in or security issued by a business entity, including but not limited to common stock, preferred stock, rights, warrants, options, debt instruments and any partnership interest or other ownership interests.)

(Investments of any individual include a pro rata share of investments of any business entity or trust in which the designated employee or his or her spouse owns, directly, indirectly or beneficially, a ten percent interest or greater.)

(Investment does not include a time or demand deposit in a financial institution, shares in a credit union, any insurance policy, or any bond or other debt instrument issued by any government or government agency.)

(No investment or interest in real property is reportable unless its fair market value exceeds \$2,000. No source of income is reportable unless the income received by or promised to the public official aggregates \$500 or more in value or \$50 or more in value if the income was a gift during the preceding 12-month reporting period.)

Category 2 Reporting:

- A. Investments in or income from persons or business entities (including gifts, loans and travel payments) which manufacture or sell supplies, books, machinery or equipment of the type utilized by the department for which the designated employee is Manager or Director. Investments include interests described in Category 1.

Category 3 Reporting:

- A. Investments in or income from persons or business entities (including gifts, loans and travel payments) which are contractors or sub-contractors engaged in the performance of work or services of the type utilized by the department for which the designated employee is Manager or Director. Investments include the interests described in Category 1.

FISCAL POLICIES

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BUDGET POLICIES

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Fiscal

FISCAL POLICIES

These sample policies are intended for a school that manages most of its own fiscal affairs. The scope and detail of these policies would need to vary depending on the size and complexity of the school's fiscal management system. These policies should be reviewed in conjunction with the school's audit firm and competent fiscal management experts.

Although the calendar provides target dates for completion of key budget decisions, it does not anticipate late state budgets as has been the case several times in recent years. You may need to adjust the calendar to reflect this.

A. Budget Development and Oversight Calendar and Responsibilities

The Barona Indian Charter School (BICS) will develop and monitor its budget in accord with the annual budget development and monitoring calendar as specified below. Since BICS employs the Lakeside Union School District (LUSD) to manage their financial accounting, LUSD will act as the Board's Finance Committee and financial advisor.

January – February

- The Board works with Director and LUSD to review Governor's proposed state budget for the upcoming fiscal year, and identify the likely range of revenues for the school's upcoming fiscal year (July 1-June 30).
- The Director and LUSD reviews/prepares a set of proposed budget development principles for board review and approval.
- Develop rough planning budget for upcoming fiscal year, including projected enrollment and any proposed staffing changes.
- Develop five-year budget projection in accord with the school's established strategic and growth plans.
- Ongoing monitoring and revision of current year budget.

March – April

- The Director, working in conjunction with LUSD, staff, and Board members, prepares a formal budget plan for upcoming fiscal year.
- Ongoing monitoring and revision of current year budget.
- The Audit Committee of the Board solicits bids for the annual audit and selects an auditor. [*Audit Committee of the Board acting alone*]

May – June

- Director reviews revenue projections subsequent to the Governor's annual "May Revise" budget figures, fine-tunes the upcoming fiscal year budget to accommodate any changes. This budget will include monthly cash flow projections. The Director and LUSD reviews and finalizes the proposed budget for the upcoming fiscal year and forwards to the Board.

- The Board reviews and formally adopts a budget for upcoming fiscal year before June 15. A copy of the final budget is provided to the LUSD Superintendent.
- Ongoing monitoring and revision of current year budget.

July – August

- Books for prior fiscal year are closed, all transactions are posted, and records assembled for audit by LUSD.
- Budget is reviewed subsequent to the adoption of the state Budget Act and necessary adjustments are made. A copy of the revised final budget is provided to the LUSD Superintendent.
- Independent auditor performs audit of the just-closed fiscal year and prepares audit report for submission to the Director and LUSD.

September – December

- At the end of the first full week of school, the Director reviews the Charter School's actual attendance figures and notifies the Board if actual attendance is below budget projections. If needed, the school's budget is again revised to match likely revenues.
- The Board reviews a copy of the audit. Director and LUSD address any audit exceptions or adverse findings. Audit report and any follow-up plans are submitted to charter-granting agency.
- The Director reviews current year actual versus budgeted revenues and expenditures after the second and fifth months of the school year and reports to the Board. The Board approves any needed changes to the annual budget.
- Ongoing monitoring and revision of current year budget.

B. Controls, Budget, and Fiscal Management

The Barona Indian Charter School will maintain in effect the following principles in its ongoing fiscal management practices to ensure that, (1) expenditures are authorized by and in accord with amounts specified in the board-adopted budget, (2) the school's funds are managed and held in a manner that provides a high degree of protection of the school's assets, and (3) all transactions are recorded and documented in an appropriate manner.

Segregation of Duties

The Barona Indian Charter School will develop and maintain simple check request and purchase order forms to document the authorization of all non-payroll expenditures. All proposed expenditures must be approved by the Director who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the check request form. All check requests and purchase orders over \$5000.00 must be co-signed by the Director and countersigned by one Board member, preferably the Treasurer, to ensure separation of expenditure authorization and check signing functions.

All transactions will be posted in an electronic general ledger. The transactions will be posted on the ledger by LUSD. To ensure segregation of recording and authorization, the bookkeeper may not co-sign check requests for purchase orders.

Budget Transfers

The Director may transfer up to \$5,000 from one unrestricted budget item to another without board approval, but shall notify the Board of the transfer at the next regularly scheduled meeting.

Banking Arrangements

The Barona Indian Charter School will maintain its accounts either in the County Treasury. Funds will be deposited in the County's Pooled Money Investment Fund. If funds are held in accounts outside of the County Treasury, the Board must appoint and approve all individuals authorized to sign checks or warrants in accord with these policies and all checks over \$5000 must be signed by two authorized signatories unless previously approved by the Board.

LUSD will reconcile the school's ledger(s) with its bank accounts or accounts in the county treasury on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Director and LUSD will regularly review these statements. The School will deposit all funds received as soon as practical upon receipt. A petty cash fund, not to exceed \$200, may be established with an appropriate ledger to be reconciled twice monthly by the school site secretary, who shall not be authorized to expend petty cash.

All funds received shall be deposited or transferred into the school's accounts at the earliest possible convenience and in no event later than 48 hours after receipt.

Purchasing Procedures

All purchases over \$1000.00 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Director shall not approve purchase orders or check requests lacking such documentation. Documentation shall be attached to all check and purchase order requests showing that at least three vendors were contacted and such documentation shall be maintained for three years. All purchases in excess of \$10,000 must be bid by a board-approved process, except in the case of emergencies that necessitate the purchase of emergency response supplies, equipment, or services.

Record Keeping

Transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by school staff in a secure location for at least three years, or as long as required by applicable law, whichever is longer. Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure off-site location, separate from the school.

Property Inventory

The Director shall establish and maintain an inventory of all non-consumable goods and equipment worth over \$1,000. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the school's assets. This property will be inventoried on an annual basis and lists of any missing property shall be presented to the Board.

All non-consumable school property lent to students shall be returned to the school no later than 5 working days after end of the school year.

Any excess or surplus property owned by the school may be sold or auctioned by the Director provided the Director engages in due diligence to maximize the value of the sale or auction to the school. The sale or auction of property owned by the school with a fair market value in excess of \$3,000 shall be approved in advance by the Board.

Payroll Services

The Barona Indian Charter School will contract with the County Office of Education or a reputable, bonded, and insured payroll contractor to prepare payroll checks, tax and retirement withholdings, tax statements, and to perform other payroll support functions. The Director will establish and oversee a system to prepare time and attendance reports and submit payroll check requests. The Director and LUSD will review payroll statements monthly to ensure that (1) the salaries are consistent with staff contracts and personnel policies and (2) the proper tax, retirement, disability, and other withholdings have been deducted and forwarded to the appropriate authority. All staff expense reimbursements will be on checks separate from payroll checks.

Upon hiring of staff, a personnel file will be established with all appropriate payroll-related documentation including a federal I-9 form, tax withholding forms, retirement date, and an accounting of the use of sick leave.

Attendance Accounting

The Director will establish and maintain an appropriate attendance accounting system to record the number of days students are actually in attendance at the School and engaged in the activities required of them by the School. The annual audit will review actual attendance accounting records and practices to ensure compliance. The attendance accounting practices will be in conformance with the Charter Schools Act and the applicable California Administrative Code sections defining Charter School Average Daily Attendance. Therefore:

- ADA will be computed by dividing the actual number of days of student attendance by the number of calendar days of instruction by the School.
- The School's instructional calendar will include at least 175 days of instruction to avoid the fiscal penalty for providing fewer than 175 days of instruction as provided by the Administrative Code regulation. The calendar must also document that the school offers an amount of annual minutes of instruction as required pursuant to applicable law.
- Independent study must be pre-arranged by the student's adult guardian and the School and that the adult guardian will be required to complete and submit documentation of engagement in instructional activity to the school on forms prepared by the school. As applicable, such study shall be in full compliance with law governing independent study.

Annual Financial Audit

The Board will annually appoint an audit committee by October 1. Any persons with expenditure authorization or recording responsibilities within the school may not serve on the committee. The committee shall annually contract for the services of an independent certified public accountant to perform an annual fiscal audit. The audit shall include, but not be limited to (1) an audit of the accuracy of school's financial statements, (2) an audit of the school's attendance accounting and revenue claims practices, and (3) an audit of the school's internal controls practices. If the school receives over \$300,000 from federal sources, the audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars. The Audit shall be completed, reviewed by the Board, and submitted to the charter-granting agency, the County Office of Education, the Office of the State Controller, and California Department of Education prior to December 15 of each year.

C. Negotiating Funding Entitlements

The Director shall prepare a set of negotiating principles for Board approval prior to engaging in negotiations over funding entitlements with the charter granting agency and state. The Director will take lead responsibility for negotiating all revenue arrangements with the charter granting agency and appropriate state education agency staff. These arrangements will be documented in appropriate and detailed Memoranda of Understanding for approval by the Board.

D. Required Budget and Other Fiscal Reports

The Director, working in conjunction with the LUSD, will produce and submit to the charter granting agency any and all required fiscal reports as may be required by state or federal law, or mandated by the terms of the school's charter. These include, but are not limited to, attendance reports, enrollment and other data reports required by the California Basic Education Data System, and other related data.

E. Property and Liability Insurance

The Director shall ensure that the school retains appropriate property and liability insurance coverage. Property insurance shall be obtained and address business interruption and casualty needs, including flood, fire, earthquake, and other hazards with replacement cost coverage for all assets listed in the school's Property Inventory and consumables. Premises and Board errors and omissions liability insurance shall also be obtained and kept in force at all times on a "claims made" form with a self-insured retention of no more than \$50,000 per occurrence and limit of no less than \$5 million per occurrence. The Director and other staff who manage funds shall be placed under a fidelity bond.

F. Board Compensation

Board members shall serve without compensation, but may be reimbursed for actual and necessary expenses. Expenses for travel necessary to attending board meetings and meetings of board committees need not be approved in advance by the board. All other expenses shall be approved in advance by the board. Travel expenses reimbursed shall not exceed levels that would be subject to federal or state income tax. All expenses reimbursed shall be documented by receipts and in no event may reimbursements exceed actual expenses.

G. Authority to Enter Into Contracts and Agreements

Except as otherwise provided in these policies, the Director may enter into contracts and agreements not to exceed \$3000 without Board approval, provided funds sufficient for the contract or agreement are authorized and available within the school's board-adopted budget. Contracts and agreements in excess of \$3000 must be submitted for Board approval and may be executed by the Director or other person specifically designated by the Board after the Board has duly approved the contract or agreement. The Board President and another board member may approve contracts or agreements in excess of \$3000 with board ratification at the next regular board meeting.

H. Fundraising, Grant Solicitation, and Donation Recognition

All fundraising or grant solicitation activities on behalf of the school must be approved in advance by the Board. The Board shall be informed of any conditions, restrictions, or compliance requirements associated with the receipt of such funds, including grants or categorical programs sponsored by the state or federal government. The Board shall be notified no later than the next regular board meeting of the award or receipt of any funds and shall approve the receipt of any grants, donations, or receipts of fundraising proceeds prior to their deposit in the school's accounts.

Adapted with permission from *California Charter School Finance, Revised 2003 Edition*.

Adopted:

Amended: