



# 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 February 14, 2022 — NOON

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 by calling 1 619-390-2005.*

- 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-** January 24, 2022
  
- 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. Action Items**
  - A. Approve 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, 2021, 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.
  
  - B. Approve Annual Contract with Multiple Measures, LLC-** Staff recommends the Board ratify an annual contract for the assimilation, aggregation, and reporting of student data from Multiple Measures (MMARS). This service allows staff to get a comprehensive view of a student's full assessment history complete with student information, notes, and documentation. Knowing the details and the achievement gaps, staff can identify curriculum / systemic issues to direct and allocate resources. Ready Reports™ demonstrates teacher effectiveness and instructional impact helping staff to identify best-known-methods, then share, and guide professional development where needed. Teachers and parents will be able to view current student data, so instructional intervention can be effective. Total annual contract is \$1500.

- C. Approve Internal Complaint Procedures - Special Education Policy-** This policy outlines a complaint procedure that must be followed for certain parts of special education law, Education Code, violations of settlement terms agreements relating to the provision of a free, appropriate public education, and complaints that the School has failed or refused to implement a due process hearing order, or complaints that indicate that physical safety concerns interfere with the provision of a free appropriate public education. The policy aligns with federal regulations and provides that an organization or individual may file a signed written complaint with the California Department of Education.
- D. Approve Harassment, Discrimination, and Retaliation Prevention Policy-** This policy defines the Board's wish to create and maintain a work environment where employees are treated with dignity, decency and respect and to maintain an environment that encourages and fosters appropriate conduct among all persons and respect for individual values. Approval will assist the School with enforcing this desire at all levels in order to create an environment free from all forms of discrimination, harassment and retaliation.
- E. Approve Complaints for Pupil Nutrition Policy-** This policy relates to complaints of violations of law or regulations relating to Child Nutrition Programs, National School Lunch Program, Special Milk Program, and the School Breakfast Program.
- F. Approve Title IX Grievance Policy-** Title IX is a federal civil rights law that protects people from discrimination based on sex in education programs or activities that receive federal financial assistance. The Title IX regulations also apply to complaints of sexual harassment made by employees or by students. Title IX regulations require extensive standards and grievance procedures for complaints of sexual harassment. This policy is intended to comply with those standards and procedures.

## **VI. Reports**

- A. Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan-** California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided BICS with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.
- B. Lakeside USD Annual Visit on March 4<sup>th</sup>-** Administrators from LUSD will visit the campus, meet with the BICS leadership team, and tour classrooms. Board members are invited to participate in this visit that begins at 8:30 AM.
- C. Discussion on School Attendance Review Board (SARB) Process-** Staff will provide the Board with information on the procedures and protocols of setting up a SARB conference with families regarding chronic attendance issues. The first SARB will be held on March 7<sup>th</sup> beginning at 8:30 AM.

**D. First Draft of the 2022 – 2023 School Calendar-** The Board will be shown the first draft of the next school year calendar and be asked for comment.

**E. Principal-** Julie Cushman will report to the Board for the Interim Principal.

**VII. Organizational Business**

**A.** Future agenda items and/or Board member comments

**B.** Upcoming meetings

1. March 7th for Board Vision Workshop & 2nd Interim Budget, 8:30 AM
2. March 21 regular meeting, 4:00 PM
3. April 18 regular meeting, 8:30 AM
4. May 16 regular meeting, 8:30 AM
5. June 20 regular meeting, 4:00 PM

**VIII. 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](mailto: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](mailto:ylachappa@barona-nsn.gov).*

# Barona Indian Charter School

## Board of Directors Regular Meeting

### Minutes for January 24, 2022



The meeting was held at the Barona Community Center Meeting Room at 1095 Barona Road, Lakeside, CA 92040. A phone line was established for public to join the meeting virtually. The public may call (619) 390-2005.

1. **Call to Order/Roll Call:** Chairman Raymond Welch called the meeting to order at 8:35 AM
  - Board Members in Attendance: Tawnya Phoenix, Shirley Ruis, and Danthia Gil.
  - Absent Member: Mandy Curo Quintero.
  - Others in Attendance: Dr. Jeff Felix, Interim Principal, Julie Cushman, TOSA; Kathy Clenney, Legal Counsel, and Yvonne LaChappa, Recording Secretary.
2. **Approval of Agenda – Motion** by Danthia to approve the agenda. Second by Tawnya. Carried 4, 0, 0.
3. **Approval of the Minutes of December 13, 2021. Motion** by Danthia to approve the Minutes of December 13, 2021. Seconded by Tawnya. Carried 4, 0, 0.
4. **Public Comment** – There was no request for public comment.
5. **Action Items**
  - A. **Approval Employment Contract** – The Interim Principal recommends the Board approve Julie Cushman as Assistant Principal of BICS. The term of the contract coincides with her plan to complete the California Preliminary Administrative Credential and a master’s degree of National University. Contract will run February 1, 2022 to July 31, 2022 with an increase in salary. **Motion** by Tawnya to approve the new contract for Julie Cushman. Second by Danthia. Carried 4, 0, 0.
  - B. **Approval of New School Signage** – Steve Fenn from Cutting Edge Signs has created a plan for new signage to assist parents and guests with finding the school office, drop off and pick up points, and emergency paths. The quote is for a do not exceed price of \$1000.00, which includes installation. **Motion** by Danthia to approve payment for the quote not to exceed \$1000.00. Second by Shirley. Carried 4, 0, 0.
  - C. **Approval of 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. Due to unforeseen circumstances, all CDE data releases have been delayed. Document Tracking Services imported the data on the same day as provided by CDE. Staff will continue to update this report as soon as CDE releases additional data. Must be approved before February 1, 2022. Will re-visit data at subsequent board meetings. **Motion** by Danthia to approve the SARC Report. Second by Tawnya. Carried 4, 0, 0.
  - D. **Approval Invoice for CalPADS Contractor** - Staff recommends Board approval of invoice from independent contractor Whitney Woodard for work performed on CalPADS from September 2021 to January 2022 for \$2500.00. **Motion** by Danthia to approve the invoice for CalPADS Contractor, Whitney Woodard. Second by Shirley. Carried 4, 0, 0. Training will be provided for Lisa (Attendance Clerk) so that she can assume CalPADS procedures for BICS
  - E. **Approve Acceptance of Gifts Policy** – This Policy documents that all Board members who receive gifts in their individual capacity must reflect such gifts in accordance with Political Reform Act annually on their Form 700, if required.
  - F. **Approve Dissolution of the School Policy** – This policy details the closure procedures that would be implemented if the school’s charter is revoked, is not renewed, or if the school’s governing board passes a resolution closing the school.
  - G. **Approve Public Records Request Policy** – This policy follows CA law by providing the public with access to its public records in accordance with legal requirements. Public records are those writings containing information relating to the conduct of the school’s business that are prepared, owned, used or retained by the school regardless of physical form or characteristics.

- H. **Approve Uniform complaint Procedures Policy** – This policy explains how the CA Code of Regulation outlines a Uniform Complaint Procedure that must be followed for certain types of complaints within the school setting. These regulations articulate the steps that should be followed for filing these complaints, the timelines within which a school must respond, appeal rights to the CA Department of Education or State Superintendent of Public Instruction, among other things. **Motion** by Tawnya to approve Policies E through H. Second by Danthia. Carried 4, 0, 0. These policies will have to be updated each year.

## 6. **Reports**

- A. **Report on DRA** – The Development Reading Assessment (DRA) is a standardized reading test used to determine a student’s instructional level in reading. The DRA is administered individually to students by teachers and/or reading specialist. Students read a selection (or selections) and retell what they have read to the examiner. This gives teachers the tools they need to observe and document student reading level and helps inform instructional practice.

B. **Principal Report – Julie Cushman reported for the Interim Principal, Jeff Felix**

- MAPS testing to begin in February
- COVID Test Kits are made available for families to pick up, one pack per family. Expecting another shipment
- Masks are available for families for pick-up
- Guidelines are made available for parents to follow regarding COVID symptoms, keep children home when fever, cough. Guidelines are also posted on BICS website
- Two teachers will be out on maternity leave, long-term subs will be hired to cover the classrooms. These subs will come in to shadow the teachers before they leave. Would like to bring the subs to the February board meeting for introduction
- Question asked to the Board regarding eighth grade promotion. Will BICS be able to change back to the original eighth grade promotion ceremony? Not at this time, follow the same ceremony method as last year
- Two field trips coming up for the seventh/eighth grade class. This will be part of the cultural program with Barona Museum staff. Eighth grade students will be doing a presentation at Balboa Park, future date to be announced. Cabrillo Nature hike is planned for the seventh grade students; learning about ingenious plants as part of the Cultural Class
- Third/fourth grade teacher has returned from paternity leave

## 7. **Discussion Items**

- A. Shirley Ruis let the Board know that she plans to step down from the board. Discussion followed. Shirley will need to give the board a written letter when she plans to retire. The Tribal Council will appoint her replacement. Shirley decided to stay until June 2022.

B. **Upcoming Meetings**

- February 14 regular meeting, 12:00 Noon
- March 7<sup>th</sup> for Board Vision Workshop and 2<sup>nd</sup> Interim Budget, 8:30 AM
- March 21 regular meeting, 8:30 AM
- April 18 regular meeting, 8:30 AM
- May 16 regular meeting, 8:30 AM
- June 20 regular meeting, 4:00 PM

8. **Adjournment – Motion by Shirley** to adjourn meeting (9:37 AM). Second by Tawnya. Carried 4, 0, 0.

Respectfully submitted,  
Yvonne LaChappa, Recording Secretary



Barona Indian  
Charter School, Inc.

Charter #0469

Audit Report

June 30, 2021



WILKINSON HADLEY  
KING & CO. LLP  
CPAs AND ADVISORS



**Barona Indian Charter School, Inc.**  
Financial Statements and Supplemental Information  
Year Ended June 30, 2021

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## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Barona Indian Charter School, Inc. (the School), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School as of June 30, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as required by the *2020-21 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 information is 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 January 28, 2022, on our consideration of the School'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 the School'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 the School's internal control over financial reporting and compliance.

*Wilkinson Hadley King & Co LLP*

El Cajon, California  
January 28, 2022

## Financial Statements

# Barona Indian Charter School, Inc.

## Statement of Financial Position

June 30, 2021

### Assets

Cash and cash equivalents	\$ 1,407,804
Accounts receivable	201,442
Property and equipment, net	7,273
Total Assets	<u>\$ 1,616,519</u>

### Liabilities and Net Assets

#### Liabilities

Accounts payable	\$ 129,640
Accrued payroll liabilities	24,940
Unearned revenue	17,464
Total Liabilities	<u>172,044</u>

#### Net Assets

##### Without donor restrictions

Undesignated	1,392,665
Invested in property and equipment, net of related debt	7,273
	<u>1,399,938</u>

##### With donor restrictions

Restricted for state programs	44,537
	<u>44,537</u>

Total Net Assets	<u>1,444,475</u>
Total Liabilities and Net Assets	<u>\$ 1,616,519</u>

The accompanying notes are an integral part of this statement.

# Barona Indian Charter School, Inc.

## Statement of Activities Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue, Support, and Gains</b>			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 373,507	\$ -	\$ 373,507
Education protection account state aid	314,409	-	314,409
Transfers in lieu of property taxes	224,159	-	224,159
Total LCFF sources	<u>912,075</u>	<u>-</u>	<u>912,075</u>
Federal contracts and grants	-	397,095	397,095
State contracts and grants	23,143	222,436	245,579
Local contracts and grants	10,213	-	10,213
Interest income	13,975	-	13,975
Net assets released from restriction -			
Grant restrictions satisfied	642,860	(642,860)	-
Total revenue, support, and gains	<u>1,602,266</u>	<u>(23,329)</u>	<u>1,578,937</u>
<b>Expenses and Losses</b>			
Program services expense	1,066,392	-	1,066,392
Supporting services expense	464,365	-	464,365
Total expenses and losses	<u>1,530,757</u>	<u>-</u>	<u>1,530,757</u>
<b>Change in Net Assets</b>	71,509	(23,329)	48,180
<b>Net Assets, Beginning of Year</b>	<u>1,328,429</u>	<u>67,866</u>	<u>1,396,295</u>
<b>Net Assets, End of Year</b>	<u>\$ 1,399,938</u>	<u>\$ 44,537</u>	<u>\$ 1,444,475</u>

The accompanying notes are an integral part of this statement.

## Barona Indian Charter School, Inc.

### Statement of Functional Expenses

Year Ended June 30, 2021

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	<u>Program Services</u> <u>Educational</u> <u>Programs</u>	<u>Supporting Services</u> <u>Management and</u> <u>General</u>	<u>Total</u>
Salaries and wages	\$ 688,314	\$ 156,696	\$ 845,010
Pension expense	147,589	33,600	181,189
Other employee benefits	69,997	15,935	85,932
Payroll taxes	19,391	4,414	23,805
Fees for services:			
Professional consulting	-	243,149	243,149
Occupancy	66,500	-	66,500
Depreciation	41	-	41
Insurance	-	5,605	5,605
Other expenses:			
Books and supplies	74,560	-	74,560
Dues and memberships	-	2,744	2,744
Miscellaneous	-	2,222	2,222
Total expenses by function	<u>1,066,392</u>	<u>464,365</u>	<u>1,530,757</u>

The accompanying notes are an integral part of this statement.

# Barona Indian Charter School, Inc.

Statement of Cash Flows

Year Ended June 30, 2021

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<b>Cash Flows from Operating Activities</b>	
Receipts from federal, state, and local contracts and grants	\$ 1,365,308
Receipts from property taxes	224,159
Receipts from operating interest	13,975
Payments to employees for services provided	(1,110,996)
Payments to vendors	(414,083)
<b>Net Cash Provided by Activities</b>	<u>78,363</u>
<b>Cash Flows from Investing Activities</b>	
Purchases of property and equipment	(7,314)
<b>Net Cash From Investing Activities</b>	<u>(7,314)</u>
<b>Net Change in Cash and Cash Equivalents</b>	71,049
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,336,755</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 1,407,804</u>
<b>Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities</b>	
Change in net assets	\$ 48,180
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	41
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	24,505
Increase (Decrease) in liabilities	
Accounts payable	(36,767)
Accrued payroll liabilities	24,940
Unearned revenue	17,464
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 78,363</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, 2021

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## 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 noninterest-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.

## **Barona Indian Charter School, Inc.**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

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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, 2021.

### *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.

*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 that 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.



## **Barona Indian Charter School, Inc.**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

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### *Advertising*

Advertising costs are expensed as incurred and the School had no expenses during the year ended June 30, 2021.

### *Functional Allocation of Expenses*

The costs of program and supporting services activities have been summarized on a functional bases 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, 2021, 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, 2021.

### *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 58% of the School's revenue.

## Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

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

### *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 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-11 - <i>Earnings Per Share (Topic 260)</i>	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Distinguishing Liabilities from Equity (Topic 480)</i>	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Derivatives and Hedging (Topic 815)</i>	Jan-18
FASB Accounting Standards Update 2019-05 - <i>Financial Instruments, Credit Losses (Topic 326)</i>	May-19
FASB Accounting Standards Update 2019-11 - <i>Codification Improvements to Financial Instruments, Credit Losses (Topic 326)</i>	Nov-19
FASB Accounting Standards Update 2020-03 - <i>Codification Improvements to Financial Instruments</i>	Mar-20
FASB Accounting Standards Update 2020-04 - <i>Reference Rate Reform (Topic 848)</i>	Mar-20
FASB Accounting Standards Update 2021-01 - <i>Reference Rate Reform (Topic 848)</i>	Jan-21
FASB Accounting Standards Update 2021-03 - <i>Intangibles Goodwill and Other (Topic 350)</i>	Mar-21

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.

### *Subsequent Events*

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through January 28, 2022, 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, 2021

### **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	\$	1,407,804
Accounts receivable		<u>201,442</u>
	\$	<u>1,609,246</u>

### **C. Fair Value Measurements and Disclosure**

The School 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 School 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 School'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, 2021

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, 2021:

Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating investments				
Cash in county treasury	\$ 1,407,804	\$ -	\$ 1,407,804	\$ -

### D. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2021, consisted of the following:

Cash in county treasury	\$ 1,407,804
Total cash and cash equivalents	\$ 1,407,804

#### *Cash in County Treasury*

The School is a voluntary participant and maintains its cash in the San Diego County Treasury as part of the common investment pool (\$1,407,804 as of June 30, 2021). 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 reported in the accompanying consolidated financial statements at amounts 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, 2021

## E. Accounts Receivable

As of June 30, 2021, The School's accounts receivable consisted of the following:

Federal Government		
Special Education	\$	33,398
State Government		
State Aid		43,754
Lottery Funding		7,215
Special Education		55,594
Esser II		32,536
Other State Programs		8,829
Local Government		
Property tax payments		17,617
Other Local Sources		
Interest		2,499
Total Accounts Receivable	\$	<u>201,442</u>

## F. Property and Equipment

Property and equipment for the School consisted of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	\$ -	\$ 7,314	\$ -	\$ 7,314
Equipment, Furniture, and Fixtures	17,599	-	-	17,599
Total Depreciable Capital Assets	17,599	7,314	-	24,913
Total Capital Assets	17,599	7,314	-	24,913
Less Accumulated Depreciation	(17,599)	(41)	-	(17,640)
Capital Assets, Net	\$ -	\$ 7,273	\$ -	\$ 7,273

## G. Accounts Payable

As of June 30, 2021, the School's accounts payable consisted of the following:

Vendors	\$	85,853
Sponsoring School District		41,209
Grantor Government		2,578
Total Accounts Payable	\$	<u>129,640</u>

## H. Accrued Payroll Liabilities

As of June 30, 2021, the School's accrued payroll and related liabilities consisted of the following:

Salaries Payable	\$	6,592
STRS/PERS Payable		18,171
Payroll Taxes Payable		177
Total Accrued Payroll Liabilities	\$	<u>24,940</u>

# Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

## I. Unearned Revenue

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

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2021:

Unearned Revenue, beginning of period	\$	-
Increases in deferred revenue due to cash received during the period		17,464
Decreases in deferred revenue due to performance obligations met during the period		-
Unearned Revenue, end of period	\$	<u>17,464</u>

As of June 30, 2021, unearned revenue consisted of the following:

GEER	\$	1,910
Military Connected Academic Support		546
In-Person Instruction		15,008
	\$	<u>17,464</u>

## J. 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 2020-21 fiscal year the School received multiple restricted grants. At June 30, 2021, net assets were restricted for the following purposes:

Subject to expenditure for specified purpose:		
Special education: Mental Health Services	\$	6,708
Classified school employee professional development		797
Expanded Learning Opportunites (ELO) Grant		28,906
Expanded Learning Opportunites (ELO) Grant: Paraprofessionals		6,330
SB 117 COVID-19 LEA response		1,796
		<u>44,537</u>
Total net assets with donor restrictions	\$	<u>44,537</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2021:

Beginning restricted net assets	\$	67,866
Restricted grants received		619,531
Net assets released from restriction:		
Restricted purpose satisfied		<u>(642,860)</u>
Ending restricted net assets	\$	<u>44,537</u>

## Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

### K. Employee Retirement System

Qualified employees are covered under a multiple-employer defined benefit pension plan by an agency 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 School chooses to stop participating in some of its multi-employer plans, the School may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The School's participation in this plan for the fiscal year ended June 30, 2021, 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 2021, 2020 and 2019 is for the plan's year-end at June 30, 2021, 2020 and 2019, 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. increased in CalSTRS contributions from 2019 to 2020 by 13.05% followed by an additional increase in 2021 of 17.48%. Barona Indian Charter School, Inc. decreased in CalPERS contributions from 2019 to 2020 by 13.71% followed by increase in 2021 of 15.38%. The increases in 2021 was in large due to rising contribution rates along with an increase in revenues that cause salaries to also rise, increasing contributions further.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/ Implemented
		2021	2020	2019	
CalSTRS	37019	Yellow	Yellow	Yellow	No
CalPERS	1434955344	Yellow	Yellow	Yellow	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2021	2020	2019		
CalSTRS	\$ 155,901	\$ 132,709	\$ 117,389	11	No
CalPERS	25,287	21,916	25,398	4	No
Total	\$ 181,188	\$ 154,625	\$ 142,787	15	

# Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

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## 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, 2021, 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 16.15% 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, 2021 the State contributed \$99,699 (10.328% 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 2020-21 was 20.70% of classified salaries. The School made contributions as noted above.

## **L. Joint Ventures (Joint Powers Agreements)**

The School entered into a Joint Powers Agreement (JPA) known as the "San Diego County Schools Risk Management Joint Powers Authority (SDCSRM-JPA)," a self-insurance plan for workers' compensation property/casualty, and school board liability insurance. The SDCSRM-JPA is governed by a board consisting of a representative from each member organization. The board controls the operation of the SDCSRM-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participating in the SDCSRM-JPA. The SDCSRM-JPA is a separate entity which is audited by an independent accounting firm.



## Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

### M. 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 2016-02 - <i>Leases (Topic 842)</i>	Feb-16	2022-23
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 &amp; Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>	Aug-17	2021-22
FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>	Jan-18	2022-23
FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>	Jul-18	2021-22
FASB Accounting Standards Update 2018-11 - <i>Leases Targeted Improvements (Topic 842)</i>	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - <i>Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)</i>	Aug-18	2022-23
FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i>	Aug-18	2021-22
FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>	Oct-18	2021-22
FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>	Oct-18	2021-22
FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>	Nov-18	2021-22
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - <i>Leases (Topic 842)</i>	Dec-18	2022-23
FASB Accounting Standards Update 2019-01 - <i>Leases (Topic 842)</i>	Mar-19	2022-23
FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>	Mar-19	2021-22
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

## Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>	Nov-19	2021-22
FASB Accounting Standards Update 2019-12 - <i>Income Taxes (Topic 740)</i>	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - <i>Investments (Topics 321, 323, and 815)</i>	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Revenue from Contracts with Customers (Topic 606)</i>	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - <i>Leases (Topic 842)</i>	Jun-20	2022-23
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 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>	Sep-20	2021-22
FASB Accounting Standards Update 2020-08 - <i>Codification Improvements for Receivables (Topic 310-20)</i>	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue (Topic 952-606)</i>	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share (Topic 260)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Debt Modifications and Extinguishments (Topic 470-50)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Stock Compensation (Topic 718)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Derivatives and Hedging (Topic 815-40)</i>	May-21	2022-23
FASB Accounting Standards Update 2021-05 - <i>Leases (Topic 842)</i>	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - <i>Stock Compensation (Topic 718)</i>	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2021-09 - <i>Leases (Topic 842)</i>	Nov-21	2022-23

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 updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

## **Barona Indian Charter School, Inc.**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

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### **N. COVID-19 Impact and Considerations**

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting Barona Indian Charter School from March 16, 2020 and continuing into the Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses were re-opened.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. Barona Indian Charter School established and followed a re-opening plan that they believe is providing a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Some funding provided as a result of COVID-19 is intended to be spent over multiple years. The School has taken all of the requirements of each funding source into consideration in preparation of budgets for upcoming years.

## Supplementary Information

# Barona Indian Charter School, Inc.

LEA Organization Structure

Year Ended June 30, 2021

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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.

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## GOVERNING BOARD

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<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Raymond J. Welch	Chairman	Two Year Term Expires June 30, 2022
Tawnya Phoenix	Vice Chairman	Two Year Term Expires June 30, 2022
Mandy Quintero	Secretary	Two Year Term Expires June 30, 2022
Shirley Ruis	Member	Two Year Term Expires June 30, 2022
Danthia Gill	Member	Two Year Term Expires June 30, 20200

## ADMINISTRATION

Jeffery Felix  
Interim Principal

# Barona Indian Charter School, Inc.

## Schedule of Instructional Time

Year Ended June 30, 2021

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<u>Grade Level</u>	<u>Minimum Daily Minutes Offered</u>	<u>Instructional Days Offered Multi-Track Calendar</u>	<u>J-13A Credited Days</u>	<u>Status</u>
Kindergarten	180	175	N/A	Complied
1st Grade	230	175	N/A	Complied
2nd Grade	230	175	N/A	Complied
3rd Grade	230	175	N/A	Complied
4th Grade	240	175	N/A	Complied
5th Grade	240	175	N/A	Complied
6th Grade	240	175	N/A	Complied
7th Grade	240	175	N/A	Complied
8th Grade	240	175	N/A	Complied

## Barona Indian Charter School, Inc.

### Schedule of Financial Trends & Analysis

Year Ended June 30, 2021

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	Budget 2022	2021	2020	2019
Revenues	\$ 1,532,637	\$ 1,578,937	\$ 1,523,768	\$ 1,225,693
Expenses	1,413,597	1,530,757	1,162,346	1,023,055
Change in Net Assets	<u>119,040</u>	<u>48,180</u>	<u>361,422</u>	<u>202,638</u>
Ending Net Assets	<u>\$ 1,563,515</u>	<u>\$ 1,444,475</u>	<u>\$ 1,396,295</u>	<u>\$ 1,034,873</u>
Unrestricted Net Assets	<u>\$ 1,334,355</u>	<u>\$ 1,399,938</u>	<u>\$ 1,328,429</u>	<u>\$ 977,761</u>
Unrestricted net assets as a percentage of total expenses	<u>94.39%</u>	<u>91.45%</u>	<u>114.29%</u>	<u>95.57%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>104</u>	<u>N/A</u>	<u>104</u>	<u>85</u>

The School's ending net assets has increased by \$409,602 (39.58%) over the past two fiscal years. The significant increase is in large due to enrollment growth and 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.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$119,040 and ADA is projected to be 104 for the 2021-22 fiscal year.

## Barona Indian Charter School, Inc.

### Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2021

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June 30, 2021 annual financial alternative form net assets:	\$ 1,444,475
Adjustments and reclassifications:	<u>-</u>
June 30, 2021 audited financial statements net assets:	<u><u>\$ 1,444,475</u></u>



# Barona Indian Charter School, Inc.

Notes to Supplementary Information  
Year Ended June 30, 2021

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## 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 Instructional Time

In addition, this schedule provides the information necessary to determine if the Charter Schools have complied with Education Code §47612 & §47612.5 which require the following:

- 1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.
- 2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:
  - To pupils in Kindergarten 36,000 minutes
  - To pupils in grades 1 to 3 50,400 minutes
  - To pupils in grades 4 to 8 54,000 minutes
  - To pupils in grades 9 to 12 64,800 minutes

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District and Charter Schools operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.

Instructional time for distance learning is calculated based on the time value of synchronous and/or asynchronous instruction and assignments made by and certified by a certificated employee of the LEA. Instructional time for in-person instruction is calculated based on time scheduled under the immediate physical supervision and control of a certificated employee of the LEA.

**Barona Indian Charter School, Inc.**  
Notes to Supplementary Information (Continued)  
Year Ended June 30, 2021

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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 2021-22 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 the governmental activities and each major fund of Barona Indian Charter School, Inc. (the School), as of and for the year ended June 30, 2021, and the related Notes to the Financial Statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated January 28, 2022.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing the 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 the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School'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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilkinson Hadley King & Co LLP*

El Cajon, California  
January 28, 2022

## Independent Auditor's Report on State Compliance

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

### **Report on State Compliance**

We have audited the Barona Indian Charter School, Inc.'s (the School) compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2021.

### **Management's Responsibility for State Compliance**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each applicable program as identified in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the School’s compliance with state laws and regulations applicable to the following items:

Description	Procedures Performed
<b>Local Education Agencies Other Than Charter Schools</b>	
A. Attendance and Distance Learning.....	Yes
B. Teacher Certification and Misassignments.....	N/A
C. Kindergarten Continuance.....	N/A
F. Instructional Time.....	N/A
G. Instructional Materials.....	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A
I. Classroom Teacher Salaries.....	N/A
J. Early Retirement Incentive.....	N/A
K. Gann Limit Calculation.....	N/A
L. School Accountability Report Card.....	N/A
O. K-3 Grade Span Adjustment.....	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A
R. Comprehensive School Safety Plan.....	N/A
S. District of Choice.....	N/A
<b>School Districts, County Offices of Education, and Charter Schools</b>	
T. California Clean Energy Jobs Act.....	Yes
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
<b>Charter Schools</b>	
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
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.

## Opinion on State Compliance

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

*Wilkinson Hadley King & Co LLP*

El Cajon, California

January 28, 2022



## Auditor's Results, Findings & Recommendations

**Barona Indian Charter School, Inc.**

Schedule of Auditor's Results

Year Ended June 30, 2021

---

**FINANCIAL STATEMENTS**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

           Yes        X   No

One or more significant deficiencies identified that are  
not considered material weakness(es)?

           Yes        X   No

Noncompliance material to financial statements noted?

           Yes        X   No

**STATE AWARDS**

Any audit findings disclosed that are required to be reported  
in accordance with *2020-21 Guide for Annual Audits  
of California K-12 Local Education Agencies?*

           Yes        X   No

Type of auditor's report issued on compliance for state programs:

Unmodified

# Barona Indian Charter School, Inc.

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

---

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*, or the *2020-21 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. State Award Findings

None

**BARONA INDIAN CHARTER SCHOOL, INC.**

Schedule of Prior Year Audit Findings

Year Ended June 30, 2021

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<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



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 Placerville, CA 95667  
 (530) 295-126  
[www.multiplemeasures.com](http://www.multiplemeasures.com)

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**Annual Subscription**

February 1, 2022

**Multiple Measures Assessment Reporting Service™**

Jeffrey Felix  
 Interim Principal  
 Barona Indian Charter  
 1095 Barona Rd.  
 Lakeside, CA 92040-1541

**MMARS Ready Reports™**  
**PREMIUM Edition**

		<b># Students</b>	<b>Per-Student</b>	<b>Amount</b>	<b>Total</b>
<b>MMARS Ready Reports™</b>	<i>(\$1500 minimum)</i>	105		\$1,500.00	<b>\$1,500.00</b>

**Your Premium Edition subscription now includes**

<b>MMARS™ CA State Test Reporting</b> (Smarter Balanced, ELPAC, CAA, CAST, PFT)	<i>included</i>
<b>MMARS™ Interim / Benchmark / Periodic Test Reporting</b> - includes loading of historical data	<i>included</i>
<b>Individual Student-Centric Profile Reports (SSR)</b> - full assessment history	<i>included</i>
<b>Teacher Accounts</b> - role-based accounts for instant access to pre-built reports	<i>included</i>

Examples of available publisher assessments include:

Renaissance STAR, iReady, Dibels, NWEA-MAP, IXL, SRI-SMI, easyCBM, AimsWeb, DRA2, MARS qAssess, Track My Progress, PSAT, and more ...  
*(we can report any publisher assessment ... just ask)*

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25 hrs @ \$2,500 or \$150 per hour **optional**

Provided in cooperation with our partners at Momni Café  
 Contact for a free initial consultation via website or (844)-426-6248  
[www.momnicafe.com](http://www.momnicafe.com)

*If you'd like to add prepaid consulting services, let us know how many hours, and we will re-publish your quotation & invoice.*

	<b>Single Year Total</b>	<b>\$1,500.00</b>
<b>10% discount with a 2-year contract</b>	<b>save \$300.00</b>	<b>\$2,700.00</b>
<b>20% discount with a 3-year contract</b>	<b>save \$900.00</b>	<b>\$3,600.00</b>
<b>25% discount with a 4-year contract (1 full year free)</b>	<b>save \$1,500.00</b>	<b>\$4,500.00</b>



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<b>MMARS™ CA State Test Reporting</b> (Smarter Balanced, ELPAC, CAA, CAST, PFT)		<i>included</i>
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25 hrs @ \$2,500 or \$150 per hour **optional**

Prepaid # hrs: : \_\_\_\_\_

*If you'd like to add prepaid consulting services, let us know how many hours, and we will re-publish your quotation & invoice.*

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<b>25% discount with a 4-year contract ( 1 full year free )</b>	<b>save \$1,500.00</b>	<b>\$4,500.00</b>

### Multiple Measures pricing policy

- Our price quotations are based on the most recent enrollment counts, as published and verified by CDE at their DataQuest website.
- Since many students take multiple tests, multiple times per year, and some take none -- our pricing is based on enrollment, not number tested.

### Product, Services & Terms:

- 1) Data loading and reporting for current contract term and up to 4 years prior data.
- 2) Free unlimited customer support (email, live chat, telephone, website, and remote online assistance).
- 3) Full use and remote training for district and school administrators; Ready Reports™ Inbox for teachers.
- 4) Enrollment counts are those published at the CDE DataQuest website for the most recent academic year.
- 5) License runs one calendar year from date of signed contract.
- 6) Contract will renew automatically unless written notice is received 30 days prior to contract end date.

Signature: *Jeffrey Felix*  
Jeffrey Felix (Feb 1, 2022 17:20 PST)

Printed Name: Jeffrey Felix

Date: Feb 1, 2022

PO #: FX2745

# 2021-22\_QuoteContract-BaronaIndianCS-PRE MIUM\_MMARS-ReadyReports

Final Audit Report

2022-02-02











Created:	2022-02-02
By:	Craig Clifford (craig@multiplemeasures.net)
Status:	Signed
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# Barona Indian Charter School

## 2022 – 2023 Calendar

	M	T	W	T	F	Miscellaneous Information
<b>August</b>	15	16	17	18	19	8/17-19 Teacher Workdays 8/22 <b>First Day of School</b>
	<del>22</del>	23	24	25	26	
<b>September</b> 	29	30	31	1	2	9/5 Labor Day 9/23 Native American Day
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	
<b>October</b> 	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
<b>November</b> 	31	1	2	3	4	11/11 Veterans Day 11/21-25 Thanksgiving Recess
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
<b>December</b> 	28	29	30	1	2	12/23-1/6 Winter Recess
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	
<b>January</b> 	2	3	4	5	6	1/16 Dr. M.L. King, Jr. Day
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
<b>February</b> 	30	31	1	2	3	2/17 Lincoln Day 2/20 Washington Day
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
<b>March</b> 	27	28	1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30	31	
<b>April</b> 	3	4	5	6	7	4/3-14 Spring Recess
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
<b>May</b> 	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
<b>June</b> 	29	30	31	1	2	5/29 Memorial Day
	5	6	7	8	9	6/14 <b>Last Day of School</b> 6/15 Teacher Workday
	12	13	<del>14</del>	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

Schools closed on bordered days

Approved by Governing Board ??/??/22



**INTERNAL COMPLAINT PROCEDURES FOR COMPLAINTS RELATING TO SPECIAL EDUCATION**

*The California Code of Regulations outline a Complaint Procedure that must be followed for the following categories of complaints relating to special education: 1) violations of Part B of the IDEA, and regulations implementing Part B; or 2) violations of Part 30 of the Education Code and the related regulations; or 3) complaints that an LEA or other public agency has violated the terms of a settlement agreement relating to the provision of a free, appropriate public education (an allegation relating to an attorney fees provision in a settlement agreement is expressly excluded); 2) complaints that the LEA or other public agency has failed or refused to implement a due process hearing order to which that LEA or other public agency is subject; 3) complaints that a public agency, other than an LEA, fails or refuses to comply with a law or regulation applicable to that public agency as it pertains or relates to the provision of a free appropriate public education to individuals with disabilities; or 4) complaints that allege facts that indicate that physical safety concerns interfere with the provision of a free appropriate public education. The regulations align with the federal regulations and provide that an organization or individual may file a signed written complaint with the California Department of Education.*

It is the policy of the **Barona Indian Charter School** (School) to maintain a positive and productive educational environment. The School is primarily responsible to ensure that it is compliant with all applicable federal and state special education laws and regulations. There are some circumstances, however, when parents/guardians or students over the age of 18 believe that a violation of federal or state special education law is occurring in the following areas: 1) violations of Part B of the IDEA, and regulations implementing Part B; or 2) violations of Part 30 of the Education Code and the related regulations; or 3) complaints that an LEA or other public agency has violated the terms of a settlement agreement relating to the provision of a free, appropriate public education (an allegation relating to an attorney fees provision in a settlement agreement is expressly excluded); 2) complaints that the LEA or other public agency has failed or refused to implement a due process hearing order to which that LEA or other public agency is subject; 3) complaints that a public agency, other than an LEA, fails or refuses to comply with a law or regulation applicable to that public agency as it pertains or relates to the provision of a free appropriate public education to individuals with disabilities; or 4) complaints that allege facts that indicate that physical safety concerns interfere with the provision of a free appropriate public education.

Additionally, the School shall not directly or indirectly use or attempt to use the official authority or influence of the School employee for the purpose of intimidating, threatening, coercing, or attempting to intimidate, threaten, or coerce, any person, including, but not limited to, a teacher, a provider of designated instruction and services, a paraprofessional, an instructional aide, a behavioral aid, a health aid, other educators or staff of the School, a private individual or entity under contract with the School, or a subordinate of the employee, for the purpose of interfering with the action of that person at any time, to assist a parent or guardian of a pupil with exceptional needs to obtain services or accommodations for that pupil.

If the parent/guardian/student has a complaint relating to an evaluation or plan under section 504 of the Rehabilitation Act of 1973 (“section 504 plan”), the parent/guardian/student may complain to the School’s Special Education Director. If that does not resolve the issue, the parent/guardian/student may make a formal complaint to the School’s section 504 designee the **Principal/Director**.

### **Filing a Complaint:**

If the parent/guardian/student/organization believes that a violation of state or federal special education laws or regulations is occurring, and the issue is not resolved informally, the parent/guardian/student/organization may file a signed written complaint with the California Department of Education (CDE). All parties involved in the allegations will be notified when a complaint is filed, when a complaint meeting or hearing is scheduled and when a decision is made. If a complainant is unable to put a complaint in writing due to conditions such as illiteracy or a disability, the school staff will assist the person with filing the complaint.

The complaint filed must include the following: 1) a statement that an Local Education Agency (“LEA”) or other public agency has violated or failed to comply with any provision set forth above; 2) the facts on which the statement is based; 3) the signature and contact information for the complainant; and 4) if alleging violations with respect to a specific child: A) the name and address of the residence of the child; B) the name of the school the child is attending; C) in the case of a homeless child or youth, available contact information for the child, and the name of the school the child is attending; D) a description of the nature of the problem of the child, including facts relating to the problem; and E) a proposed resolution for the problem to the extent known and available to the party at the time the complaint is filed.

The complaint must allege a violation that occurred not more than one year prior to the date that the complaint is received in accordance with federal regulations. The party filing the complaint must forward a copy of the complaint to the LEA or public agency serving the child at the same time the party files the complaint with the CDE.

The state complaint procedures, investigations, and reports include those provisions set forth in 34 C.F.R. sections 300.151 through 300.153.

Refusal by the complainant to provide the investigator, at any level of the investigation, with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of lack of evidence to support the allegations.

### **Appeal of CDE’s Investigation Report**

Within 30 days of the date of the CDE Investigation Report, either party may request reconsideration by the Superintendent of Public Instruction (SPI) or the SPI’s designee. The request for reconsideration shall specify and explain why: 1) relative to the allegation(s) of the complaint, the CDE Investigation Report lacks material findings of fact necessary to reach a

conclusion of law; and/or 2) the material findings of fact in the CDE Investigation Report are not supported by substantial evidence; and/or 3) the legal conclusion in the CDE Investigation Report is inconsistent with the law; and/or 4) in a case in which the CDE found noncompliance, the required corrective actions fail to provide a proper remedy.

The CDE shall respond in writing to the request for consideration within 60 days of the receipt of the request.

### **Dissemination**

The School will send to students, employees, parents or guardians of its students, school advisory committees, and other interested parties a notice of rights under this policy on an annual basis. Upon request, a copy of this policy will be made available free of charge and is also available on the School's website.

Adopted:

## **HARASSMENT, DISCRIMINATION AND RETALIATION PREVENTION POLICY**

*The California Code of Regulations has been revised to require employers, in addition to the sexual harassment guidance, to develop a harassment, discrimination, and retaliation prevention policy that: 1) is in writing; 2) lists all current protected categories covered under the act; 3) Indicates that the law prohibits coworkers and third parties, as well as supervisors and managers, with whom the employee comes into contact from engaging in conduct prohibited by the Act; 4 ) Creates a complaint process to ensure that complaints receive: (a) an employer's designation of confidentiality, to the extent possible, (b) a timely response, (c) impartial and timely investigations by qualified personnel; (d) documentation and tracking for reasonable progress, (e) appropriate options for remedial actions and resolutions; and (f) timely closures; 5) Provides a complaint mechanism that does not require an employee to complaint directly to his or her immediate supervisor, including, but not limited to, the following: (a) direct communication, either orally or in writing, with a designated company representative, such as a human resources manager, EEO officer or other supervisor; and/or (b) a complaint hotline; and/or (c) access to an ombudsperson; and/or (d) Identification of the Department and the U.S. Equal Employment Opportunity Commission (EEOC) as additional avenues for employees to lodge complaints; 6) Instructs supervisors to report any complaints of misconduct to a designated company representative, such as a human resources manager, so the company can try to resolve the claim internally. Employers with 50 or more employees are required to include this as a topic in mandated sexual harassment prevention training; 7) Indicates that when an employer receives allegations of misconduct, it will conduct a fair, timely and thorough investigation that provides all parties appropriate due process and reaches reasonable conclusions based on the evidence collected; 8) States that confidentiality will be kept by the employer to the extent possible, but does not indicate that the investigation will be completely confidential; 9) Indicates that if at the end of the investigation misconduct is found, appropriate remedial measures shall be taken; and 10) Makes clear that employees shall not be exposed to retaliation as a result of lodging a complaint or participating in any workplace investigation.*

*This policy shall be disseminated by one or more of the following methods: 1) printing and providing a copy to all employees with an acknowledgment form for the employee to sign and return; 2) sending the policy via email with an acknowledgment return form; 3) posting current versions of the policies on a company intranet with a tracking system ensuring all employees have read and acknowledged receipt of the policies; 4) discussing policies upon hire and/or during a new hire orientation session; and/or 5) any other way that ensures employees receive and understand the policies.*

*For any employer whose workforce at any facility or establishment contains 10 percent or more of persons who speak a language other than English as their spoken language shall translate the policy into every language that is spoken by at least 10 percent of the workforce.*

It is the policy of Barona Indian Charter School (School) to create and maintain a work environment where employees are treated with dignity, decency and respect. It is also the policy of Barona Indian Charter School to maintain an environment that encourages and fosters

appropriate conduct among all persons and respect for individual values. Accordingly, the School is committed to enforcing this Harassment, Discrimination and Retaliation Prevention Policy at all levels in order to create an environment free from all forms of discrimination, harassment and retaliation. Discrimination, harassment or retaliation based on race, religious creed (including religious dress and grooming practices), color, national origin (including language use restrictions), ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy or childbirth), gender, gender identity, gender expression, age, sexual orientation, military and veteran status, or any other legally protected category is unlawful and undermines the character and purpose of the School. Such discrimination, harassment or retaliation violates School policy and will not be tolerated. This policy applies to anyone an employee of the School comes into contact, including coworkers, third parties, supervisors, managers and students.

Any form of retaliation against anyone who has complained or formally reported discrimination or harassment or has participated in an investigation of such a complaint, regardless of whether the complaint relates to the complaining person or someone else, will not be tolerated and violates this policy and the law.

### Definitions

**Discrimination:** Discrimination is adverse treatment of any employee based on the protected class or category of persons to whom he/she belongs with respect to the terms, conditions, or privileges of employment including, but not limited to hiring, firing, promoting, disciplining, scheduling, training or deciding how to compensate that employee.

**Harassment:** Harassment is unwelcome verbal or physical conduct prohibited by law directed toward, or differential treatment of, an employee because of his/her membership (or perceived membership) in any protected group or on any other prohibited basis. The harasser can be the employee's supervisor, a manager, a co-worker or someone who is not an employee of the School, such as a vendor, parent, or student.

Examples of such conduct include, but are not limited to:

- Offensive or degrading remarks, verbal abuse, or other hostile behavior such as insulting, teasing, mocking, degrading or ridiculing another person or group
- Racial slurs, derogatory remarks about a person's accent, or display of racially offensive symbols
- Unwelcome or inappropriate physical contact, comments, questions, advances, jokes epithets or demands
- Physical assault or stalking
- Displays or electronic transmission of derogatory, demeaning or hostile materials
- Unwillingness to train, evaluate, assist or work with an employee

**Sexual Harassment:** Sexual harassment is a form of harassment based on sex, including sexual harassment, gender harassment and harassment based on pregnancy, childbirth or related medical conditions. It generally involves unwanted sexual advances, or visual, verbal or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial list of violations:

- Unwanted sexual advances
- Offering employment benefits in exchange for sexual favors
- Making or threatening reprisals after a negative response to sexual advances
- Visual conduct: leering, making sexual gestures, displaying of suggestive objects or pictures, cartoons or posters
- Verbal conduct: making or using derogatory comments, epithets, slurs and jokes
- Verbal sexual advances or propositions
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, suggestive or obscene letters, notes or invitations
- Physical conduct: touching, assault, impeding or blocking movements

**Hostile Work Environment:** A hostile work environment results from harassing conduct that has the purpose or effect of unreasonably interfering with an employee's work performance, or creates an intimidating, hostile or offensive work environment.

**Retaliation:** Retaliation is any adverse action taken against an individual (applicant or employee) because he or she filed a charge of discrimination, complaint to the School or another agency about discrimination on the job, or participated in an employment discrimination proceeding (such as an internal investigation or lawsuit), including as a witness. Retaliation also includes adverse action taken against someone who is associated with the individual opposing the perceived discrimination.

#### Reporting Discrimination, Harassment or Retaliation

Any employee who believes that he or she has been the victim of discrimination, harassment or retaliation prohibited by this policy, or any employee who has witnessed such discrimination, harassment or retaliation, should immediately report the circumstances in accordance with the procedure set forth below. The School will investigate any conduct that violates this policy, even in the absence of a complaint, and take remedial action where appropriate.

An employee may make a complaint, written or oral, to any of the individuals listed below:

- The Principal/Director
- The employee's direct supervisor
- Any other supervisor

Complaints may be submitted to the Principal/Director by any of the following methods:

- By phone at (619) 443-0948

- By email at info@mybics.org
- By mail at 1095 Barona Rd., Lakeside, CA 92040

If the person to whom the complaint is directed has a personal relationship with the accused individual or otherwise has a conflicting interest, he or she will forward it to the current Chairperson of the Board of Directors for Barona Indian Charter School, Inc.

Any supervisor that receives any complaints of misconduct, or personally observe, learn about from others, or reasonably suspect has occurred, shall report the same to the Principal/Director, so that the School may attempt to resolve the claim internally.

### Investigation and Disposition of Complaints

The School will conduct a prompt, thorough and impartial investigation that provides all parties appropriate due process and reaches reasonable conclusions based on the evidence collected. The investigation, conducted by a qualified investigator(s), will include an interview with the alleged employee-victim. It may also include interviews with the person who made the initial report, the complainant (if not the alleged victim), the alleged wrongdoer and/or any other person who may have information regarding the incident, each of whom are encouraged to cooperate with any investigation. The investigator may also review any relevant documents.

The School will endeavor to complete its investigation within thirty (30) days of a report of discrimination or harassment.

Confidentiality of the complaint and investigation will be kept by the School to the extent possible, but note that the investigation will not be completely confidential.

The investigator will report his/her findings to the Principal/Director and/or Chairperson of the Board of Directors. Where the investigator concludes that a violation of this policy has occurred, the Principal/Director and/or Chairperson of the Board of Directors will take prompt and appropriate remedial action, including disciplinary action. Depending upon the circumstances, disciplinary action may include, but is not limited to: reprimand/verbal counseling, training, censure, removal of privileges, letters of warning or suspension, and termination. Discipline for a violation of this policy is not progressive, so a first violation of this policy may warrant suspension or discharge. This policy does not alter the at-will status of the employment relationship with the School.

Every complaint will trigger the creation of an investigatory file. The investigatory file will consist of the initial complaint, the final investigative report, including a record of the remedial action to be taken, if any, and all documents created, used or reviewed during the investigation. The investigatory file will be maintained with the Principal/Director or Chairperson of the Board of Directors. The progress of the investigation shall be monitored by the Principal/Director and/or Chairperson of the Board of Directors through a periodic review of the investigatory file during the investigation.

Adopted:



**INTERNAL COMPLAINT PROCEDURES FOR COMPLAINTS RELATING TO PUPIL NUTRITION**

*The California Code of Regulations outline a Complaint Procedure that must be followed for the following categories of complaints relating to pupil nutrition: 1) violations of law or regulation relating to Child Nutrition Programs (CNP) established pursuant to Education Code sections 49490 through 49570 and the National School Lunch Program, 42 U.S.C. sections 1751 through 1769, Summer Food Service Program, 42 U.S.C. 1761, Child and Adult Care Food Program, 42 U.S.C. 1766, Special Milk Program, 42 U.S.C. 1772, School Breakfast Program, 42 U.S.C. 1773, and Food Distribution Program, 42 U.S.C. 1791. 5 CCR 15580. The regulations align with the federal regulations and provide that an organization or individual may file a signed written complaint with the Local Education Agency.*

**Scope of the Policy**

This policy relates to complaints of violations of law or regulations relating to the following pupil nutrition programs:

- Child Nutrition Programs (CNP) established pursuant to Education Code sections 49490 through 49570
- National School Lunch Program, 42 U.S.C. sections 1751 through 1769
- Special Milk Program, 42 U.S.C. 1772
- School Breakfast Program, 42 U.S.C. 1773

**Filing a Complaint**

The parent/guardian/student may make a complaint with regard to any of the above items to the Barona India Charter School's (School) Principal/Director. A complaint filed on behalf of an individual student may only be filed by the student or the student's duly authorized representative. The complaint must be submitted within one year from the date the alleged violation occurred.

The complaint must include the following:

- (1) A statement that the School has violated a law or regulation relating to the CNP;
- (2) The facts on which the statement is based;
- (3) The name of the School and/or specific site the allegations are made against;
- (4) The contact information of the complainant; and
- (5) If alleging violations regarding a specific child, the name of the student.

Any complaints alleging discrimination based on race, color, national origin, sex, age, or disability will be referred to the U.S. Department of Agriculture ("USDA") per the USDA Food and Nutrition Service Instruction 113-1.

## **Investigating a Complaint**

The School shall investigate and prepare a written report as follows:

- (a) Upon receipt of a complaint, the Principal/Director or that person's designee shall conduct and complete an investigation of the complaint within 60 days and prepare a written Investigation Report. This 60-day time period may be extended with the written agreement of the complainant.
- (b) The investigation shall include an opportunity for the complainant, or the complainant's representative, or both, to present evidence or information leading to evidence to support the allegations of non-compliance with state and federal laws and/or regulations.
- (c) Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.
- (d) Refusal by the School to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.
- (e) The School shall issue a School Investigation Report based on the evidence. The School Investigation Report shall be in writing and sent to the complainant within 60 days from receipt of the complaint by the School, subject to any extension under subsection (a) above. The School Investigation Report shall include:
  - (1) the findings of fact based on the evidence gathered;
  - (2) conclusion providing a clear determination as to each allegation as to whether the LEA is in compliance with the relevant law; and
  - (3) if the School finds merit in the complaint, corrective actions; and
  - (4) notice of the complainant's right to appeal the School's Investigation Report to the CDE; and
  - (5) procedures to be followed for initiating an appeal to the CDE.

## **Appeal of CDE's Investigation Report**

Within 30 days of the date of the School's Investigation Report, the complainant may appeal to the CDE by filing a written appeal with the CDE.

In order to request an appeal, the complainant must specify and explain the basis for the appeal, including at least one of the following:

- (1) The School failed to follow its complaint procedures, and/or
- (2) Relative to the allegations of the complaint, the School Investigation Report lacks material findings of fact necessary to reach a conclusion of law, and/or

- (3) The material findings of fact in the School Investigation Report are not supported by substantial evidence, and/or
- (4) The legal conclusion in the School Investigation Report is inconsistent with the law, and/or
- (5) In a case in which the School found noncompliance, the corrective actions fail to provide a proper remedy.

The appeal shall be accompanied by:

- (1) a copy of the locally filed complaint; and
- (2) a copy of the School Investigation Report.

Appeals that do not comply with these requirements will not be processed. The CDE will notify the appellant of the deficiencies.

If the CDE determines the appeal raises issues not contained in the local complaint, the CDE will refer those new issues back to the School for resolution as a new complaint under this policy.

If the CDE determines that the School Investigation Report failed to address an allegation raised by the complaint and subject to this process, the CDE shall notify the School of such failure and direct the School to investigate and address such allegation(s) in accordance with this chapter. The School must provide both the CDE and the appellant with an amended investigation report that addresses the complaint allegation(s) that was not addressed in the original Investigation Report within 20 days of such notification. The amended report must also inform the appellant of the right to separately appeal, in accordance with this policy, the amended investigation report with respect to the complaint allegation(s) that was not addressed in the original report. The CDE will proceed with its resolution of the appeal of the School Investigation Report as to allegations that have been addressed even while, at the same time, the School is preparing an amended investigation report as to any allegation(s) that the CDE identified as not having been addressed.

Adopted:

TITLE IX SEXUAL -HARASSMENT POLICY AND GRIEVANCE PROCEDURES

*Title IX is a federal civil rights law that protects people from discrimination based on sex in education programs or activities that receive federal financial assistance. While many associate Title IX strictly with equity in access to sports and facilities irrespective of sex, it also applies to sexual harassment, including sexual violence.*

*Title IX regulations found in 34 C.F.R. Part 106 require extensive standards and grievance procedures for complaints of sexual harassment. This Title IX policy is intended to comply with those standards and procedures. The Title IX regulations apply to complaints of sexual harassment made by employees or by students.*

*Title IX regulations define sexual harassment more narrowly than the school's code of conduct or employee handbook. Some complaints of sexual harassment will not fall within the sexual harassment definitions of Title IX's regulations but will fall within the sexual harassment definitions within the student code of conduct or employee handbook. Each complaint a school receives alleging sexual harassment should be examined to determine which grievance procedures need to be followed. Some complaints might implicate multiple grievance procedures.*

**Definitions**

***Accused*** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

***Actual knowledge*** means notice of sexual harassment or allegations of sexual harassment to the School's Title IX Coordinator or any official of the School who has authority to institute corrective measures on behalf of the School, or to any other employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the School with actual knowledge is the individual accused of harassment ("Accused"). The mere ability or obligation to report sexual harassment or to inform a student about how to report sexual harassment, or having been trained to do so, does not qualify an individual as one who has authority to institute corrective measures on behalf of the School. "Notice" as used in this paragraph includes, but is not limited to, a report of sexual harassment to the Title IX Coordinator as described in 34 C.F.R. § 106.8(a).

***Complainant*** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

***"Education program or activity"*** includes locations, events, or circumstances over which the School exercised substantial control over both the accused and the context in which the sexual harassment occurs.

**Formal complaint** means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against an accused and requesting that the School investigate the allegation of sexual harassment. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in the education program or activity of the School with which the formal complaint is filed. A formal complaint may be filed with the Title IX Coordinator in person, by mail, or by electronic mail, by using the contact information required to be listed for the Title IX Coordinator, and by any additional method designated by the School.

The phrase “**document filed by a complainant**” means a document or electronic submission (such as by electronic mail or through an online portal provided for this purpose by the School) that contains the complainant's physical or digital signature, or otherwise indicates that the complainant is the person filing the formal complaint. Where the Title IX Coordinator signs a formal complaint, the Title IX Coordinator is not a complainant or otherwise a party.

**Accused** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

**Sexual harassment** means conduct on the basis of sex that satisfies one or more of the following:

- (1) An employee of the School conditioning the provision of an aid, benefit, or service of the School on an individual's participation in unwelcome sexual conduct;
- (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the School's education program or activity; or
- (3) “Sexual assault” as defined in 20 U.S.C. 1092(f)(6)(A)(v), “dating violence” as defined in 34 U.S.C. 12291(a)(10), “domestic violence” as defined in 34 U.S.C. 12291(a)(8), or “stalking” as defined in 34 U.S.C. 12291(a)(30).

**Supportive measures** means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the accused before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the School's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the School's educational environment, or deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures. The School must maintain as confidential any supportive measures provided to the complainant or accused, to the extent that maintaining such confidentiality would not impair the ability of the School to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

### **General Response to Sexual Harassment**

If the School has actual knowledge of sexual harassment in an education program or activity of the School against a person in the United States, the School must respond promptly in a manner that is not deliberately indifferent. A School is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

A School's response must treat complainants and respondents equitably by offering supportive measures to a complainant, and by following a grievance process that complies those processes identified herein before the imposition of any disciplinary sanctions or other actions that are not supportive measures against an accused.

The Title IX Coordinator must promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.

### **Response to a Formal Complaint**

In response to a formal complaint, a School must follow a grievance process outlined below. With or without a formal complaint, a School must comply with the School's General Response to Sexual Harassment process identified above.

### **Emergency Removal**

The School may remove an accused from the School's education program or activity on an emergency basis, provided that the School undertakes an individualized safety and risk analysis, determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal, and provides the accused with notice and an opportunity to challenge the decision immediately following the removal.

### **Administrative Leave**

The School may place an accused non-student employee on administrative leave during the pendency of a grievance process identified below.

## **Grievance Process for Formal Complaints of Sexual Harassment**

### **Discrimination on the Basis of Sex**

The School's treatment of a complainant or an accused in response to a formal complaint of sexual harassment may constitute discrimination on the basis of sex under title IX.

### **Grievance Process Generally**

The School shall treat complainants and those accused equitably by providing remedies to a complainant where a determination of responsibility for sexual harassment has been made against the accused, and by following a grievance process that complies with this policy before the imposition of any disciplinary sanctions or other actions that are not supportive measures against an accused. Remedies are to be designed to restore or preserve equal access to the School's

education program or activity. Such remedies may include the same individualized services described above as “supportive measures”; however, remedies need not be non-disciplinary or non-punitive and need not avoid burdening the accused.

The School shall require an objective evaluation of all relevant evidence—including both inculpatory and exculpatory evidence—and provide that credibility determinations may not be based on a person's status as a complainant, accused, or witness.

**Title IX Coordinator:** Any individual designated by the School as a Title IX Coordinator, investigator, decision-maker, or any person designated by the School to facilitate an informal resolution process, shall not have a conflict of interest or bias for or against complainants or those accused generally or an individual complainant or accused. The School shall ensure that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, receive training on the definition of sexual harassment, the scope of the School's education program or activity, how to conduct an investigation and grievance process including hearings, appeals, and informal resolution processes, as applicable, and how to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias. The School shall ensure that decision-makers receive training on any technology to be used at a live hearing and on issues of relevance of questions and evidence, including when questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, as set forth below. The School also shall ensure that investigators receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence, as set forth below. Any materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, must not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints of sexual harassment.

**Presumption:** The School shall include a presumption that the accused is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

**Time Frames:** The School shall include reasonably prompt time frames for conclusion of the grievance process, including reasonably prompt time frames for filing and resolving appeals and informal resolution processes if the School offers informal resolution processes, and a process that allows for the temporary delay of the grievance process or the limited extension of time frames for good cause with written notice to the complainant and the accused of the delay or extension and the reasons for the action. Good cause may include considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities.

**Disciplinary Sanctions and Remedies:** Following the determination of responsibility, the following reflect the range of possible disciplinary sanctions and remedies the School may implement: For employees disciplinary action could include termination from the job position. For students the action could include suspension or expulsion.

**Standard of Evidence:** For all formal complaints of sexual harassment against students, employees, and faculty, the standard of evidence to be used to determine responsibility is **clear and convincing evidence showing that there is a high probability that a fact is true, as opposed to something simply being more likely than not.**

**Appeals:** The following include the procedures and permissible bases for the complainant and accused to appeal: **Either party may appeal the School's decision to the Governing Board of Directors within 30 days from the date of the final decision. The appeal must be sent to the current Chairperson of the Governing Board of Directors.**

**Supportive Measures:** The following supportive measures are available to complainants and those accused: **counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual restrictions on contact between the parties, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures.**

**Privileged Evidence:** When making a determination of responsibility, the School will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.

**Notice of allegations:** When the School receives a formal complaint, the School will provide written notice to the parties who are known. Such written notice will contain the following:

- 1) Notice of the School's grievance process, including any informal resolution process;
- 2) Notice of the allegations of sexual harassment potentially constituting sexual harassment as defined above, including sufficient details known at the time and with sufficient time to prepare a response before any initial interview.

Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known.

The written notice shall include a statement that the accused is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process.

The written notice shall inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney, and may inspect and review evidence. The written notice must inform the parties of any provision in the School's code of conduct that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

If, in the course of an investigation, the School decides to investigate allegations about the complainant or the accused that are not included in the notice provided above, the School must provide notice of the additional allegations to the parties whose identities are known.

### **Dismissal of a Formal Complaint:**



The School shall investigate the allegations in a formal complaint. If the conduct alleged in the formal complaint would not constitute sexual harassment as defined above even if proved, did not occur in the School's education program or activity, or did not occur against a person in the United States, then the School must dismiss the formal complaint with regard to that conduct for purposes of sexual harassment under title IX and implemented regulations; such a dismissal does not preclude action under another provision of the School's code of conduct.

The School may dismiss the formal complaint or any allegations therein, if at any time during the investigation or hearing: A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein; the accused is no longer enrolled or employed by the School; or specific circumstances prevent the School from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon a dismissal described above, the School must promptly send written notice of the dismissal and reason(s) therefor simultaneously to the parties.

**Consolidation of Formal Complaints.** A School may consolidate formal complaints as to allegations of sexual harassment against more than one accused, or by more than one complainant against one or more accused, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances. Where a grievance process involves more than one complainant or more than one accused, references in this policy to the singular “party,” “complainant,” or “respondent” include the plural, as applicable.

**Investigation of a Formal Complaint.** When investigating a formal complaint and throughout the grievance process, the School shall:

- 1) Ensure that the burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rest on the School and not on the parties provided that the School cannot access, consider, disclose, or otherwise use a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the School obtains that party's voluntary, written consent to do so for a grievance process under this policy. If a student is under the age of 18, the School must obtain the voluntary, written consent of the student's parent/guardian/education rights holder.
- 2) Provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.
- 3) Not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.
- 4) Provide the parties with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney, and not limit the

choice or presence of advisor for either the complainant or the accused in any meeting or grievance proceeding.

5) Provide, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all hearings, investigative interviews, or other meetings, with sufficient time for the party to prepare to participate;

6) Provide both parties an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, including the evidence upon which the School does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation. Prior to completion of the investigative report, the School must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 days to submit a written response, which the investigator will consider prior to completion of the investigative report. The School must make all such evidence subject to the parties' inspection and review available at any hearing to give each party equal opportunity to refer to such evidence during the hearing, including for purposes of cross-examination; and

7) Create an investigative report that fairly summarizes relevant evidence and, at least 10 days prior to a hearing (if a hearing is required under this policy or otherwise provided) or other time of determination regarding responsibility, send to each party and the party's advisor, if any, the investigative report in an electronic format or a hard copy, for their review and written response.

#### **Determination Regarding Responsibility.**

The decision-maker(s), who cannot be the same person(s) as the Title IX Coordinator or the investigator(s), must issue a written determination regarding responsibility applying the standard of evidence described above.

The written determination must include—

- 1) Identification of the allegations potentially constituting sexual harassment as defined above.
- 2) A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held.
- 3) Findings of fact supporting the determination.
- 4) Conclusions regarding the application of the School's code of conduct to the facts.
- 5) A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the School imposes on the accused, and whether remedies designed to restore or preserve equal access to the School's education program or activity will be provided by the School to the complainant; and
- 6) The School's procedures and permissible bases for the complainant and the accused to appeal.

The School shall provide the written determination to the parties simultaneously. The determination regarding responsibility becomes final either on the date that the School provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

The Title IX Coordinator is responsible for effective implementation of any remedies.

### **Appeals.**

The School shall offer both parties an appeal from a determination regarding responsibility, and from the School's dismissal of a formal complaint or any allegations therein, on the following bases:

- 1) Procedural irregularity that affected the outcome of the matter;
- 2) New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
- 3) The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest or bias for or against a complainant or an accused generally or the individual complainant or accused that affected the outcome of the matter.

As to all appeals, the School shall:

- 1) Notify the other party in writing when an appeal is filed and implement appeal procedures equally for both parties;
- 2) Ensure that the decision-maker(s) for the appeal is not the same person as the decision-maker(s) that reached the determination regarding responsibility or dismissal, the investigator(s), or the Title IX Coordinator;
- 3) Ensure that the decision-maker(s) for the appeal complies with the conflict of interest and bias standards set forth above;
- 4) Give both parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome;
- 5) Issue a written decision describing the result of the appeal and the rationale for the result; and
- 6) Provide the written decision simultaneously to both parties.

**Informal Resolution.** The School may not require as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right, waiver of the right to an investigation and adjudication of formal complaints of sexual harassment consistent with this policy. Similarly, the School may not require the parties to participate in an informal resolution process under this policy and may not offer an informal resolution process unless a formal complaint is filed. However, at any time prior to reaching a determination regarding

responsibility the School may facilitate an informal resolution process, such as mediation, that does not involve a full investigation and adjudication, provided that the School:

- 1) Provides to the parties a written notice disclosing: The allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared;
- 2) Obtains the parties' voluntary, written consent to the informal resolution process; and
- 3) Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.

### **Recordkeeping.**

1) A School must maintain for a period of seven years records of—

(A) Each sexual harassment investigation including any determination regarding responsibility and any audio or audiovisual recording or transcript of any hearing (if applicable), any disciplinary sanctions imposed on the accused, and any remedies provided to the complainant designed to restore or preserve equal access to the School's education program or activity;

(B) Any appeal and the result therefrom;

(C) Any informal resolution and the result therefrom; and

(D) All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The School must make these training materials publicly available on its website, or if the School does not maintain a website the School must make these materials available upon request for inspection by members of the public.

(ii) For each response to a formal complaint required by this policy, the School must create, and maintain for a period of seven years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the School must document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the School's education program or activity. If a School does not provide a complainant with supportive measures, then the School must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the

School in the future from providing additional explanations or detailing additional measures taken.

Adopted:



## Supplement to the Annual Update to the 2021–22 Local Control and Accountability 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

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

The mission of Barona Indian Charter School is to invest in children as our future providing K-8 students with a small, nurturing educational environment that is culturally rich and academically rigorous. Leadership, academic excellence; social and community awareness, cultural appreciation and character are the focus each and every day. BICS understands those goals cannot be met without the feedback from our educational partners. We routinely obtain feedback in the following ways - surveys, monthly meetings designed to foster open discussion, feedback gathered during teacher/staff communications. BICS utilizes the feedback to gain perspectives to targeted recommendations. Priorities and goals, including LCAP goals and additional funding, were developed within the context of our overall mission.

The increase in funding to support students, teachers, staff, and our community in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students has enabled BICS to continue to work toward our goals and advance our students academically, and address the socio-emotional needs of both students and families.

Specifically, we met with our educational partners, staff, and administrators in June, August and September as we prepared to return to in-person learning. Our focus groups discussed the health and safety of our students, staff and families as we began the school year, In addition, discussion focused around how to mitigate learning loss.

Our educational partners 2021-22 LCAP Supplement for Barona Indian Charter School emphasized the need to support related LCAP actions by increasing personnel to ensure the safety and well-being of staff and students. BICS has used funds to adopt a school-wide leadership program to focus on the social emotional needs of students, building confidence and life skills, as they work toward academic advancement.

BICS will continue to meet regularly with our educational partners through several venues to monitor our efforts and gather feedback

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Our vision and core values remain central to decisions and actions for our school. As additional funds became available we used outreach to obtain input from all aspects of our community- students, staff, parents, and community members.

Additional staff will accomplish the following.

1. Personnel to increase access to summer school and summer meal services.
2. Increase mental health support for students through improved social-emotional curriculum.
3. Increase professional development, including onsite training for all staff for leadership development.
4. Ensure we serve students safely and optimally through additional staff for health screening and campus safety.
5. Personnel to provide academic support for students, including low-income, English learners, and/or foster youth.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

As noted earlier, we routinely obtain feedback in the following ways- surveys, monthly meetings and feedback from teacher-staff communications- to incorporate our educational partners' feedback that guide our efforts to targeted recommendations. Since the pandemic began, we have focused on physical and emotional safety for our students.

Throughout this emergency response, we surveyed families (October 2021) ,students (September 2021) ,staff (September 2021), and corresponded via web-based tools (Zoom, See Saw, Infinite Campus) as we began the school year in person.

Our focus groups, meetings, and safety planning targeted the impact of school closures, distance learning and on-campus modifications on families, students, and staff including social emotional issues as well as academics. In the 2021-22 LCAP Supplement for Barona Indian Charter School, it was especially important to ensure our community felt safe with the requirements for in-person instruction. We knew from feedback, that our community members were impacted emotionally by the conditions of the COVID-19 pandemic. We dedicated time and financial support for increased access to support services through our Family Resource Coordinator. We worked to mitigate student learning loss through additional support staff as well as adding intervention programs, (Lexia, iStation, Reflex Math, DRA). We have also added after school tutoring to help provide academic supports for students in grades 5-8.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

BICS worked very hard in 2020-21 to provide full time, in-person instruction, that prioritized social emotional learning, math and literacy instruction, and small group learning cohorts in order to differentiate for student needs and adhere to safety guidelines. We also built a strong attendance intervention program to support our students and families with class attendance by utilizing a Family Resource Coordinator. All of our staff and students were provided with the necessary equipment (partitions, masks, sanitizing materials) to hold in person instruction safely.

BICS also provided consistent intervention, (ex. additional instructional coaches, DRA) to keep students on their academic path. Despite additional funds, the most challenging area is staffing. It is difficult to hire for critical areas already in short supply. The availability of qualified personnel is limited, and many people are hesitant to return to the workforce, thereby reducing the pool of candidates. The substitute pool was difficult pre-pandemic for all districts. The situation is made worse by an increase in pandemic related absences. When staff members or their family members get COVID, absences are extended until it is safe to return. As a result of staffing issues, it is difficult to reach our goals to completion. As such, we have extended a timeline of spending funds over the three years allotted. This first year will focus on social emotional issues, and supporting our students, staff and families. We are hopeful that future years will ease the pressure of hiring qualified staff, as well as increasing the ability to return to pre-pandemic goals.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

As noted, we use our core values of leadership, academic excellence; social and community awareness, cultural appreciation and character to guide our plans and daily decisions. Our LCAP reflects our core values as does our Safe Return and Continuity of Services, ESSER 2021-22 LCAP Supplement for Barona Indian Charter School Expenditure Plan, and this Supplement. It is crucially important to align all plans and consequently, our spending to the same purpose, as our vision, mission, and core values. Our core values, mission statement and our foundational documents can be found at <https://baronaindiancharterschool.com>



# Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

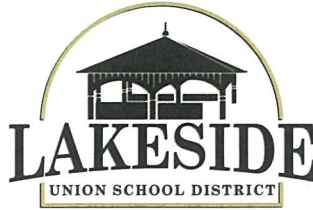
**Prompt 5:** “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Interim Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

HOLLY FERRANTE  
ANDREW HAYES  
LARA HOEFER MOIR  
BONNIE LACHAPPA  
DON WHISMAN

February 10, 2021

Jeffrey Felix  
Interim Principal  
Julie Cushman  
Assistant Principal  
Barona Indian Charter School  
1095 Barona Road  
Lakeside, CA 92040

Dear Mr. Felix and Ms. Cushman,

As part of our continuing efforts to support the success of all students enrolled in Lakeside Union School District-authorized charter schools, and to provide charter school oversight, LUSD observes and monitors each charter school's performance in view of state and federal law, District policy, and the school's charter. In accordance with California Education Code §47604.32, LUSD staff members will annually conduct at least one formal school site visit.

The annual site visit focuses on charter school performance in the following categories:

- **Category I: Governance**, to include board management, board meetings, policy development, and stakeholder involvement
- **Category II: Educational Program and Ongoing Assessment**, to include an overview of the educational program, English Learner and special education services, curricular materials and processes, teacher credentials and staffing, and assessment and use of data
- **Category III: Organizational Management and Programs** to include personnel, training and professional development, handbooks, admissions, discipline, health and safety, parent notifications, and policies
- **Category IV: Fiscal and Business Operations**, to include attendance, record keeping, payroll, budget, accounting and financial reporting, annual audit, financial condition, and inventory
- **Category V: Facilities and Operations**, to include safety, condition, and adequacy to meet educational program requirements

The annual site visit is intended to be a snapshot of the current academic year and reflects the state of the school at a specific point in time. LUSD site visits are conducted with a small team of individuals with diverse backgrounds and expertise. *This year, the annual site visit to Barona Indian Charter School is scheduled for **March 4, 2022**, with a focus on categories III (Organizational Management and Programs), and IV (Fiscal and Business Operations).*

The annual site visit typically encompasses three kinds of activities:

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1. **Interview/discussion:** The LUSD charter review team will have an introductory meeting with school leadership. Interviews and meetings with school leadership will cover specific topics, including enrollment, governance, and instructional programs. In addition, the team may interview stakeholders, such as parents, students, classified staff, and board members. The school will determine the appropriate persons to meet with the review team and the schedule for interviews on the day of the site visit. It is recommended that the school provide the interview team with the personnel that can address the items on the *Standard Monitoring Document Checklist (attached)*, such as principal, board member, and teachers.

2. **Observation:** The LUSD review team will visit randomly selected classrooms to observe the instructional program. All grade levels will be observed as well as special designation classes such as English learner and special education.

3. **Document review:** The LUSD review team will examine documentation prior to and during the annual monitoring visit in order to gather information on the school's performance in the categories set forth above. Attached is a school-specific *Standard Monitoring Documents* list that specifies the documents needed no later than **February 25th, 2022**. Documents may be submitted via email to [rcamarero@lsusd.net](mailto:rcamarero@lsusd.net)

Following is a sample visitation schedule. Please arrange the activities as necessary to coordinate with your school schedule.

Time Suggested	Activity
60 minutes 8:00-9:00 a.m.	Morning Meeting with Principal/Other Leadership to discuss the day's schedule and answer any questions. Interview with the Principal.
60 minutes 9:00-10:00 a.m.	Classroom/site observations
30 minutes 10:00-10:30 a.m.	Document review (LUSD Team only)
30 minutes 10:30 a.m.-11:00 a.m.	Draft MOU Review (Principal/Leadership and LUSD Team)
30 minutes 11:00-11:30 a.m.	Interview of stakeholder group #1 (staff, parents, students, board member) (Site set up)-15 min. Interview of stakeholder group #2 (staff, parents, students, board member) (Site set up)-15 min.
30 minutes 11:30-12:00 p.m.	Closing meeting with Principal/other Leadership

If you should have any questions regarding the visit, please call me or Rachel Camarero at 619-390-2640. We look forward to meeting with you.

Sincerely,



Lisa Davis

Administration:

RHONDA L. TAYLOR, Ed.D.  
*Superintendent*  
NATALIE WINSPEAR, Ed.D.  
*Interim Assistant Superintendent*  
LISA DAVIS  
*Assistant Superintendent*



Board of Trustees:

HOLLY FERRANTE  
ANDREW HAYES  
LARA HOEFER MOIR  
BONNIE LACHAPPA  
DON WHISMAN

## **Standard Monitoring Documents**

*Required by Feb. 25th, 2022*

LUSD annually conducts at least one charter school site visit and document review per California Education Code §47604.3. In preparation for your annual site visit, please provide the information and documents listed below. These documents can be sent electronically.

### **Governance**

- Board agendas, minutes, **and** Board materials from the last twelve (12) months (online)
- Board meeting schedule for the current year (online)
- Board roster with contact information, biographies, and officer positions
- Articles of incorporation and bylaws (if revised)
- Board Resolutions adopted during the last twelve (12) months
- Uniform complaint procedure
- Conflict of Interest Policy
- Form 700 copies for all board members and management employees
- Evidence of recent Brown Act Training for all board members

### **Educational Program and Ongoing Assessment**

- Most Recent Local and State Student Achievement Data (MAP, local summative assessment results) and comparisons against the goals identified in the charter's petition for each grade level
  - Fall and Winter data results from NWEA MAP assessments (specifically achievement and growth summary from winter to winter and fall to winter).
- Current student demographics
- Assessment plan and calendar
- Instructional Framework/Plan for Instruction (multiple if varies by grade)
- Staff roster and certification (indicating teaching area, experience, EL and SPED licensure)
- Teacher schedules
- English learners policy, including reclassification policy and sample forms/notices
- List of instructional materials, including special education and EL
- SST Process Description
- Special Education policies and procedures
- Current IEP and 504 documentation (for all students currently receiving accommodations, please provide access to current IEPs, most recent agreed to and implemented IEPs, and 504 plans)
- SARC published

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