



BARONA INDIAN CHARTER SCHOOL

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

BaronaIndianCharterSchool.com

Governing Board of Directors Special BOARD MEETING AGENDA September 15, 2023 — 8:30 AM

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

- I. **Call to Order/Roll Call**
 - **Ray Welch-** Chairman, **Tawnya Phoenix-** Vice Chair, **Danthia Gil-** Secretary/Treasurer, **Darla Boller-** Member, & **Melanie Villa-** Member
- II. **Approval of Agenda-** any changes to the agenda must be made at this time
- III. **Public Comment-** Any person may address the Board about any agenda item and may be granted five (5) minutes to talk when an item is discussed. Time per agenda item shall be determined based on the number of speakers. This time will not exceed 30 minutes. Board may lengthen time by consensus.
- IV. **Action Items**
 - A. **Approval of Unaudited Actuals-** Staff recommends the approval of the 2022-23 Unaudited Actuals Financial Report. Samantha Orahoad, Director of Finance, will be present to give a short presentation.
- I. **Adjournment**

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Barona Indian Charter
CDS #: 37-68189-6120901
Charter Approving Entity: Lakeside Union Elementary
County: San Diego
Charter #: 0649

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

Table with 3 columns: For County Fiscal Contact, For Approving Entity, For Charter School. Rows include Name, Title, Telephone, and Email address for each contact.

To the entity that approved the charter school:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

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

To the County Superintendent of Schools:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

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

To the Superintendent of Public Instruction:

X 2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Barona Indian Charter
CDS #: 37-68189-6120901
Charter Approving Entity: Lakeside Union Elementary
County: San Diego
Charter #: 0649

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

- X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	513,043.00		513,043.00
Education Protection Account State Aid - Current Year	8012	59,439.00		59,439.00
State Aid - Prior Years	8019	41,169.00		41,169.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	195,631.00		195,631.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		809,282.00	0.00	809,282.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		113,036.02	113,036.02
Special Education - Federal	8181, 8182		55,261.00	55,261.00
Child Nutrition - Federal	8220		55,092.02	55,092.02
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	400,204.00		400,204.00
Total, Federal Revenues		400,204.00	223,389.04	623,593.04
3. Other State Revenues				
Special Education - State	StateRev SE			0.00
All Other State Revenues	StateRev AO	75,595.86	283,935.53	359,531.39
Total, Other State Revenues		75,595.86	283,935.53	359,531.39
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	(10,176.67)	48,073.00	37,896.33
Total, Local Revenues		(10,176.67)	48,073.00	37,896.33
5. TOTAL REVENUES				
		1,274,905.19	555,397.57	1,830,302.76
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	393,018.47	80,250.55	473,269.02
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	90,000.00		90,000.00
Other Certificated Salaries	1900	4,294.49	40,974.51	45,269.00
Total, Certificated Salaries		487,312.96	121,225.06	608,538.02
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	21,450.56	30,265.57	51,716.13
Noncertificated Support Salaries	2200		20,820.73	20,820.73
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	88,933.95	6,767.32	95,701.27
Other Noncertificated Salaries	2900	31,726.35	6,377.04	38,103.39
Total, Noncertificated Salaries		142,110.86	64,230.66	206,341.52
3. Employee Benefits				
STRS	3101-3102	87,295.28	14,680.45	101,975.73
PERS	3201-3202	34,705.15	15,673.64	50,378.79
OASDI / Medicare / Alternative	3301-3302	18,998.85	6,938.48	25,937.33

	Health and Welfare Benefits	3401-3402	46,793.19	10,606.25	57,399.44
	Unemployment Insurance	3501-3502	3,104.05	909.01	4,013.06
	Workers' Compensation Insurance	3601-3602	14,288.88	2,802.80	17,091.68
	OPEB, Allocated	3701-3702			0.00
	OPEB, Active Employees	3751-3752			0.00
	Other Employee Benefits	3901-3902			0.00
	Total, Employee Benefits		205,185.40	51,610.63	256,796.03
4.	Books and Supplies				
	Approved Textbooks and Core Curricula Materials	4100			0.00
	Books and Other Reference Materials	4200			0.00
	Materials and Supplies	4300	35,775.52	16,360.44	52,135.96
	Noncapitalized Equipment	4400	3,137.09	12,300.25	15,437.34
	Food	4700			0.00
	Total, Books and Supplies		38,912.61	28,660.69	67,573.30
5.	Services and Other Operating Expenditures				
	Subagreements for Services	5100			0.00
	Travel and Conferences	5200	7,775.50	751.94	8,527.44
	Dues and Memberships	5300	8,806.87		8,806.87
	Insurance	5400	6,872.00		6,872.00
	Operations and Housekeeping Services	5500			0.00
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	9,425.00	73,243.60	82,668.60
	Transfers of Direct Costs	5700-5799		45,845.00	45,845.00
	Professional/Consulting Services and Operating Expend.	5800	85,213.76	145,293.15	230,506.91
	Communications	5900	268.52		268.52
	Total, Services and Other Operating Expenditures		118,361.65	265,133.69	383,495.34
6.	Capital Outlay				
	(Objects 6100-6170, 6200-6500 modified accrual basis only)				
	Land and Land Improvements	6100-6170			0.00
	Buildings and Improvements of Buildings	6200			0.00
	Books and Media for New School Libraries or Major				
	Expansion of School Libraries	6300			0.00
	Equipment	6400			0.00
	Equipment Replacement	6500			0.00
	Lease Assets	6600			0.00
	Depreciation Expense (accrual basis only)	6900	3,122.04		3,122.04
	Amortization Expense - Lease Assets	6910			0.00
	Total, Capital Outlay		3,122.04	0.00	3,122.04
7.	Other Outgo				
	Tuition to Other Schools	7110-7143			0.00
	Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
	All Other Transfers	7281-7299			0.00
	Transfers of Indirect Costs	7300-7399			0.00
	Debt Service:				
	Interest	7438			0.00
	Principal (for modified accrual basis only)	7439			0.00
	Total Debt Service		0.00	0.00	0.00
	Total, Other Outgo		0.00	0.00	0.00
8.	TOTAL EXPENDITURES		995,005.52	530,860.73	1,525,866.25
	Description	Object Code	Unrestricted	Restricted	Total
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		279,899.67	24,536.84	304,436.51
	D. OTHER FINANCING SOURCES / USES				
1.	Other Sources	8930-8979			0.00

Less:					
2. Other Uses	7630-7699	177,700.00		177,700.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(56,764.93)	56,764.93	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(234,464.93)	56,764.93	(177,700.00)	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		45,434.74	81,301.77	126,736.51	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	1,150,628.96	173,496.24	1,324,125.20	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		1,150,628.96	173,496.24	1,324,125.20	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,196,063.70	254,798.01	1,450,861.71	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	1,196,063.70	0.00	1,196,063.70	
b. Restricted Net Position	9797		254,798.01	254,798.01	
c. Unrestricted Net Position	9790A	0.00	0.00	0.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	1,240,244.81	271,748.46	1,511,993.27	
Fair Value Adjustment to Cash in County Treasury	9111	(41,240.00)		(41,240.00)	
In Banks	9120			0.00	
In Revolving Fund	9130			0.00	
With Fiscal Agent/Trustee	9135			0.00	
Collections Awaiting Deposit	9140			0.00	
2. Investments	9150			0.00	
3. Accounts Receivable	9200	7,004.06	74,370.28	81,374.34	
4. Due from Grantor Governments	9290	2,954.77	59,097.90	62,052.67	
5. Stores	9320			0.00	
6. Prepaid Expenditures (Expenses)	9330		16,100.00	16,100.00	
7. Other Current Assets	9340			0.00	
8. Lease Receivable	9380			0.00	
9. Capital Assets (accrual basis only)	9400-9489	61,526.75		61,526.75	
10. TOTAL ASSETS		1,270,490.39	421,316.64	1,691,807.03	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490			0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	74,426.69	76,227.75	150,654.44	
2. Due to Grantor Governments	9590		13,230.00	13,230.00	
3. Current Loans	9640			0.00	
4. Unearned Revenue	9650		77,060.88	77,060.88	

5.	Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6.	TOTAL LIABILITIES		74,426.69	166,518.63	240,945.32
J. DEFERRED INFLOWS OF RESOURCES					
1.	Deferred Inflows of Resources	9690			0.00
2.	TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION					
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)					
(must agree with Line F2)					
			1,196,063.70	254,798.01	1,450,861.71

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

	Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a.	_____	\$ _____		0.00
b.	_____			0.00
c.	_____			0.00
d.	_____			0.00
e.	_____			0.00
f.	_____			0.00
g.	_____			0.00
h.	_____			0.00
i.	_____			0.00
j.	_____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

	Objects of Expenditures		Amount (Enter "0.00" if none)
a.	Certificated Salaries	1000-1999	0.00
b.	Noncertificated Salaries	2000-2999	0.00
c.	Employee Benefits	3000-3999 except 3801-3802	0.00
d.	Books and Supplies	4000-4999	0.00
e.	Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES			0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

	Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a.	_____	_____	
b.	_____	_____	
c.	_____	_____	
d.	_____	_____	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)			0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	1,525,866.25
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	623,593.04
c. Subtotal of State & Local Expenditures	902,273.21
[a minus b]	
d. Less Community Services	0.00
[L2 Total]	
e. Less Capital Outlay & Debt Service	3,122.04
[Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 899,151.17