



BARONA INDIAN CHARTER

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

baronaindiancharterschool.com

Governing Board of Directors REGULAR BOARD MEETING AGENDA

March 13, 2023

Closed Session to start at 3:30 PM

Regular Session to start at 4:00 PM

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

- I. **Call to Order/Roll Call- Ray Welch- Chairman, Tawnya Phoenix- Vice Chair, Danthia Gil- Secretary/Treasurer, Darla Boller- Member, & Melanie Villa- Member**
- II. **Closed Session (3:30 PM)- Case Review/Planning (per Govt. Code Section 54954.5)**
- III. **Approval of Agenda-** changes to the agenda are made at this time.
- IV. **Approval of Minutes** for January 23, 2023
- V. **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.
- VI. **Action Items**
 - A. **Approval of 2nd Interim Budget Report-** The Second Interim Budget Report is attached for review and approval by the Board. This is the second of two interim budget reports required each year by state law.
 - B. **Approval of Annual Audit-** The audit firm of Wilkinson Hadley King & Co. has audited the financial statements of Barona Indian Charter School, Inc. as of June 30, 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. Changes made are minor.
 - C. **Approval of 23-24 School Calendar-** The board will consider approval of the next school year calendar. This calendar has been approved by BICS' teachers and staff.
 - D. **Approval of Cleaning Costs-** The board will consider approval of cleaning costs for the school which will include the months of March, April, May and June at \$2,400/month for a total cost of \$9,600.00. The monthly service will be billed to the school at the end of each month.
 - E. **Ratify the Purchase of a School Vehicle-** A 2019 Ford 8 passenger Transit van was purchased to be used for transporting students to school related events and other school needs. Total cost \$57,375.00
 - F. **Ratify the Purchase of SAAS Mosaic Cloud Front of House/MySchoolApps Program-** This program will Ensure that we are regulation ready with comprehensive reporting tools to give you improved insight and adhere to federal and state requirements when filing claims and preparing for annual visits for the National School Lunch Program. The initial cost is \$4,698 and \$1,900 each year thereafter.

- VII. Reports-** Principal Julie Cushman will report to the board.
- VIII. Discussion Items-**
 - A.** ACLU Record Request
- IX. Organizational Business**
 - A.** Future agenda items and/or Board member comments
 - B.** Upcoming meetings
 - 1. March 13 (4:00 PM), April 24, June 20 (4:00 PM), June 26 (Budget)
- X. 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.

**Barona Indian Charter School
Board of Directors Regular Meeting
January 23, 2023**



1. **Call to Order:** Chairman Raymond Welch, called the meeting to order at 8:34AM.
Roll Call: Chairman Raymond Welch, Tawnya Phoenix- Vice Chair, Danthia Gil-Secretary/Treasurer, Darla Boller- Member, & Melanie Villa- Member
Members Absent:
Others in attendance: Julie Cushman, Director/Principal, Kathy Clenney, Legal Counsel, Samantha Orahod – LUSD
2. **Closed Session-** Case Review/Planning (per Govt. Code Section 54954.5)
 Close session called to order at 8:34am, to meet with a parent regarding excessive tardiness and absences. Parent did not show up. Per BICS attendance policy, notice will be given to the parent to attend a SARB meeting on Feb 15th at 8:30am.
 Closed session adjourned at 8:42am
3. **Approval of Agenda and Minutes**
 Approval of January agenda, and minutes for December 14, 2022

Motion by Danthia, Second by Darla to approve the agenda. Carried 5, 0, 0.
4. **Public Comment** – There was no request for public comment for Agenda or Minutes.
5. **Action Items -**
 - **Approve 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. BICS uses a service called Document Tracking Service to complete the SARC. Our SARC will be submitted to the CDE. Melanie and Darla discussed the standards being met and how we compare to other charter schools.

Motion by Melanie, Second by Danthia to approve the School Accountability Report Card. Carried 5, 0, 0.
 - **Approval of a School Vehicle-** BICS staff recommended the Board approve the purchase of a vehicle to be used for transporting students to school related events and other school needs. Price of vehicle not to exceed \$70,000. Ken Grody Ford is looking for a used 8-passenger van for the school. This size van requires no special license to drive.

Motion by Danthia, Second by Darla to approve the purchase of a school vehicle. Carried 5, 0, 0.
6. **Principal's Reports – Julie Cushman**
 - **Great Kindness Challenge** – Students will be participating in a variety of activities to emphasize kindness to each other and to the community
 - **5th/6th Grade Wax Museum event** – Students will be presenting important historical figures in a unique way. March 7th – Board is invited to attend.
 - **Ariel Triunfel**, our Campus Food Coordinator, has resigned. We are actively looking for a replacement. The job position is currently posted on EDJoin and Indeed.

- **Janitorial Services** – The new janitorial services are inconsistent. Paper towels are not in all areas. Would it be possible to increase vacuum service in the classrooms to five days a week? Tawnya replied the new services are under review. Melanie suggested putting vacuums in all the classrooms.
- **New Website** – Our new website is live. There are a few changes that are being made. It is a fresh new look. We are very happy with it.
- **School Banners** – Melanie and Darla commented on the school banner that is hung at the Rodeo grounds. The letter is very small and hard to read. We will work on redesigning new banners to display.
- **Touch-A-Truck event** – The school will be participating in community event on Feb 26, from 10am to 3pm. We encourage families and Board members to attend.
- **DRA** – Our reading assessment program is showing progress. The assessment period ends this week.
- **Garden Expansion** – We are waiting for approval for a concrete pad to be poured for the greenhouse. The school is requesting the removal of a few trees in the direct area. In addition to the garden expansion, we would like the school to participate in the Monarch Butterfly Challenge, by planting milkweed to aid in increasing the Monarch Butterfly population. The Board will assess the removal of the trees.
- **LUSD Annual Visit** – On Feb 3, the LUSD will visit and provide feedback to improve our school. We will need parents, students, staff and Board members to participate in focus groups.

7. Discussion Items

- a. **ACLU Record Request** - Samantha Orahood, from LUSD, discussed the ACLU Record Request that was received. Samantha explained the process of ESSA covered programs and tribal consultation. The records request from ACLU was prompted by the increase in the Native American population to over 50% of our enrollment. Lisa Davis, from LUSD is working on the formal report to ensure funding is going to the school for specific expenditures.

8. Organizational Business

- **Future agenda items and/or Board member comments** – a SARB meeting will be set up for February 15 at 8:30 am to meet with parents involved.
- **Upcoming meetings Feb 15 (special meeting), March 13 (4:00PM), April 24**

No further business, by **Motion** of Danthia and Second by Melanie.

The meeting was adjourned at 9:30 AM. Motion carried 5, 0, 0.

Respectfully submitted by Kristi Johnson, Recording Secretary

Barona Indian Charter
Lakeside Union School District
San Diego County

2022-23 Second Interim
Charter Sschools Enterprise Fund
Expenditures by Object

37 68189
Form 62
D81HRJUN3D(2022-23)

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals to Date (C)	Projected Year Totals (D)	Difference (Col B&D) (E)	% Diff Column B&D (F)
A. REVENUE								
1) LCFF Sources		8010-8099	1,121,704.00	772,886.00	518,477.00	754,314.00	-18,572.00	-2.4%
2) Federal Revenue		8100-8299	211,097.86	379,952.65	73,783.51	411,702.65	31,750.00	8.4%
3) Other State Revenue		8300-8599	363,791.14	356,514.33	158,482.58	356,918.42	404.09	0.1%
4) Other Local Revenue		8600-8799	132,615.00	122,615.00	55,582.64	126,615.00	4,000.00	3.3%
5) Total Revenue			1,829,208.00	1,631,967.98	806,325.73	1,649,550.07		
B. EXPENSES								
1) Certificated Salaries		1000-1999	715,079.00	713,192.99	308,647.88	654,922.21	-58,270.78	-8.2%
2) Classified Salaries		2000-2999	188,282.00	223,198.79	119,962.02	210,937.40	-12,261.39	-5.5%
3) Employee Benefits		3000-3999	453,462.00	354,439.05	131,786.53	315,861.30	-38,577.75	-10.9%
4) Books & Supplies		4000-4999	67,400.00	86,456.11	34,440.93	143,831.11	57,375.00	66.4%
5) Services and Other Operating Expenses		5000-5999	302,572.00	404,779.17	193,858.98	452,241.67	47,462.50	11.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo - (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfer of Indirect Cost		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,726,795.00	1,782,066.11	788,696.34	1,777,793.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES								
			102,413.00	-150,098.13	17,629.39	-128,243.62		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
		8900-8929	0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
		7600-7629	0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
2) Other Sources/Uses								
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION								
			102,413.00	-150,098.13	17,629.39	-128,243.62		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,324,125.20	1,324,125.20		1,324,125.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited			1,324,125.20	1,324,125.20		1,324,125.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position			1,324,125.20	1,324,125.20		1,324,125.20		
2) Ending Net Position, June 30			1,426,538.20	1,174,027.07		1,195,881.58		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

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San Diego County

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Charter Schools Enterprise Fund
Expenditures by Object

37 68189
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D81HRJUN3D(2022-23)

Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals to Date (C)	Projected Year Totals (D)	Difference (Col B&D) (E)	% Diff Column B&D (F)
LCFF SOURCES							
Principal Apportionment							
	8011	470,782.00	385,470.00	277,305.00	366,652.00	-18,818.00	-4.9%
	8012	230,410.00	198,483.00	121,910.00	197,727.00	-756.00	-0.4%
	8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers							
	0000	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	8091	0.00	0.00	0.00	0.00	0.00	0.0%
	8096	220,512.00	188,933.00	119,262.00	189,935.00	1,002.00	0.5%
	8097	0.00	0.00	0.00	0.00	0.00	0.0%
	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF RESOURCES		921,704.00	772,886.00	518,477.00	754,314.00	-18,572.00	-2.4%
FEDERAL REVENUE							
	8110	125,703.00	175,000.00	0.00	175,000.00	0.00	0.0%
	8181	26,294.01	26,294.00	0.00	26,294.00	0.00	0.0%
	8182	0.00	0.00	0.00	0.00	0.00	0.0%
	8220	0.00	100,000.00	6,761.75	100,000.00	0.00	0.0%
	8285	0.00	0.00	0.00	0.00	0.00	0.0%
	3010	4,500.00	3,791.00	3,791.00	3,791.00	0.00	0.0%
	3025	0.00	0.00	0.00	0.00	0.00	0.0%
	4035	0.00	0.00	0.00	0.00	0.00	0.0%
	4201	0.00	0.00	0.00	0.00	0.00	0.0%
	4203	0.00	0.00	0.00	0.00	0.00	0.0%
	4610	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 5630	0.00	0.00	0.00	0.00	0.00	0.0%
	3500-3699	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	54,600.86	74,867.65	63,230.76	106,617.65	31,750.00	42.4%
TOTAL, FEDERAL REVENUE		211,097.87	379,952.65	73,783.51	411,702.65	31,750.00	8.4%
OTHER STATE REVENUE							
Other State Apportionments							
	6500	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	8520	0.00	0.00	0.00	0.00	0.00	0.0%
	8550	1,657.00	1,348.91	1,657.00	1,657.00	308.09	22.8%
	8560	20,600.00	18,076.28	5,183.99	18,076.28	0.00	0.0%
	6010	0.00	0.00	0.00	0.00	0.00	0.0%
	6030	50,000.00	50,000.00	11,157.45	50,000.00	0.00	0.0%
	6690, 6695	0.00	0.00	0.00	0.00	0.00	0.0%
	6230	0.00	0.00	0.00	0.00	0.00	0.0%
	6387	0.00	0.00	0.00	0.00	0.00	0.0%
	7370	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	291,534.14	287,089.14	140,484.14	287,185.14	96.00	0.0%
TOTAL, OTHER STATE REVENUE		363,791.14	356,514.33	158,482.58	356,918.42	404.09	0.1%
OTHER LOCAL REVENUE							
Sales							
	8631	0.00	0.00	0.00	0.00	0.00	0.0%
	8632	0.00	0.00	0.00	0.00	0.00	0.0%
	8634	0.00	0.00	0.00	0.00	0.00	0.0%
	8639	0.00	0.00	0.00	0.00	0.00	0.0%
	8650	0.00	0.00	0.00	0.00	0.00	0.0%
	8660	10,000.00	10,000.00	7,876.00	15,000.00	5,000.00	50.0%
	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
	8673	0.00	0.00	0.00	0.00	0.00	0.0%
	8675	0.00	0.00	0.00	0.00	0.00	0.0%
	8677	0.00	0.00	0.00	0.00	0.00	0.0%
	8689	0.00	0.00	0.00	0.00	0.00	0.0%
	8699	12,000.00	2,000.00	470.64	1,000.00	-1,000.00	-50.0%
	8710	0.00	0.00	0.00	0.00	0.00	0.0%
	8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer of Apportionments							
	6500	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	110,615.00	110,615.00	47,236.00	110,615.00	0.00	0.0%
	6500	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	0.00	0.00	0.00	0.00	0.00	0.0%
	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER REVENUE		132,615.00	122,615.00	55,582.64	126,615.00	4,000.00	3.3%
TOTAL, REVENUES		1,629,208.01	1,631,967.98	806,325.73	1,649,550.07	17,582.09	1.1%

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CERTIFICATED SALARIES							
	1100	579,229.00	554,591.99	236,327.88	496,322.21	-58,269.78	-10.5%
	1200	0.00	0.00	0.00	0.00	0.00	0.0%
	1300	95,000.00	90,001.00	52,500.00	90,000.00	-1.00	0.0%
	1900	40,850.00	68,600.00	19,820.00	68,600.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		715,079.00	713,192.99	308,647.88	654,922.21	-58,270.78	-8.2%
CLASSIFIED SALARIES							
	2100	48,549.00	52,008.00	16,534.56	30,560.00	-21,448.00	-41.2%
	2200	0.00	24,643.00	13,272.77	24,643.00	0.00	0.0%
	2300	0.00	0.00	0.00	0.00	0.00	0.0%
	2400	71,698.00	85,502.32	54,356.49	90,963.32	5,461.00	6.4%
	2900	68,035.00	61,045.47	35,798.20	64,771.08	3,725.61	6.1%
TOTAL, CLASSIFIED SALARIES		188,282.00	223,198.79	119,962.02	210,937.40	-12,261.39	-5.5%
EMPLOYEE BENEFITS							
	3101-3102	274,543.00	180,018.85	53,922.50	168,890.72	-11,128.13	-6.2%
	3201-3202	34,499.00	54,091.54	28,988.25	53,292.54	-799.00	-1.5%
	3301-3302	26,324.00	28,488.59	13,833.47	27,122.21	-1,366.38	-4.8%
	3401-3402	95,589.00	72,598.80	24,151.91	48,626.18	-23,972.62	-33.0%
	3501-3502	4,520.00	4,645.84	2,143.05	4,233.95	-411.89	-8.9%
	3601-3602	17,987.00	14,595.43	8,747.35	13,695.70	-899.73	-6.2%
	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		453,462.00	354,439.05	131,786.53	315,861.30	-38,577.75	-10.9%
BOOKS AND SUPPLIES							
	4100	3,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
	4200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
	4300	43,900.00	46,477.55	23,891.72	46,477.55	0.00	0.0%
	4400	15,500.00	27,978.56	10,549.21	85,353.56	57,375.00	205.1%
	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		67,400.00	86,456.11	34,440.93	143,831.11	57,375.00	66.4%
SERVICES AND OTHER OPERATING EXPENSES							
	5100	0.00	0.00	0.00	0.00	0.00	0.0%
	5200	18,000.00	21,850.00	8,527.44	22,350.00	500.00	2.3%
	5300	5,000.00	8,600.00	7,106.87	8,600.00	0.00	0.0%
	5400-5450	6,872.00	6,872.00	6,872.00	6,872.00	0.00	0.0%
	5500	0.00	0.00	0.00	0.00	0.00	0.0%
	5600	76,500.00	93,500.00	48,740.60	103,100.00	9,600.00	10.3%
	5710	0.00	0.00	0.00	0.00	0.00	0.0%
	5750	0.00	50,000.00	21,366.25	50,000.00	0.00	0.0%
	5800	195,700.00	223,188.65	100,977.30	260,551.15	37,362.50	16.7%
	5900	500.00	768.52	268.52	768.52	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		302,572.00	404,779.17	193,858.98	452,241.67	47,462.50	11.7%
DEPRECIATION							
	6900	0.00	0.00	0.00	0.00	0.00	0.0%
	6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfer of Indirect Costs)							
Tuition							
	7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments							
	7141	0.00	0.00	0.00	0.00	0.00	0.0%
	7142	0.00	0.00	0.00	0.00	0.00	0.0%
	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out							
	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Services							
	7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfer of Indirect Cost)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO TRANSFERS OF INDIRECT COSTS							
	7310	0.00	0.00	0.00	0.00	0.00	0.0%
	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES		1,726,795.00	1,782,066.11	788,696.34	1,777,793.69	-4,272.42	-0.2%

Barona Indian Charter
Lakeside Union School District
San Diego County

2022-23 Second Interim
Charter Schools Enterprise Fund
Expenditures by Object

37 68189
Form 62
D81HRJUN3D(2022-23)

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

Barona Indian Charter
 Lakeside Union School District
 San Diego County

2022-23 Second Interim
 Charter Schools Enterprise Fund
 Restricted Details

37 68189
 Form 62
 D81HRJUN3D(2022-23)

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	98,498.00
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12.22
5810	Other Restricted Federal	614.00
6266	Educator Effectiveness, FY 2021-22	9,336.47
6300	Lottery: Instructional Materials	4,979.52
6500	State Special Education	62,088.21
6546	Mental Health - Related Services	9,567.50
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	60,184.00
7311	Classified School Employee Professional Development Block Grant	797.00
7388	SB 117 COVID-19 LEA Response Funds	1,796.00
7425	Expanded Learning Opportunities (ELO) Grant	3,414.74
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	4,265.28
7435	Learning Recovery Emergency Block Grant	89,925.00
9010	Other Restricted Local	56.00
Total, Restricted Net Position		345,533.94

Barona Indian
Charter School, Inc.

Charter #0469

Audit Report

June 30, 2022



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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Barona Indian Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Barona Indian Charter School, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as identified in the Table of Contents and as required by the *2021-22 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 schedule of expenditures of federal awards and additional accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of Barona Indian Charter School, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Barona Indian Charter School, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Barona Indian Charter School, Inc.'s internal control over financial reporting and compliance.

El Cajon, California
December 15, 2022

Barona Indian Charter School, Inc.

Statement of Financial Position

June 30, 2022

Assets	
Cash and cash equivalents	\$ 1,552,258
Accounts receivable	112,047
Property and equipment, net	6,582
Total Assets	<u><u>\$ 1,670,887</u></u>
Liabilities and Net Assets	
Liabilities	
Accounts payable - vendors	\$ 68,166
Accrued payroll liabilities	87,938
Accounts payable - grantor government	99,084
Unearned revenue	92,266
Total Liabilities	<u>347,454</u>
Net Assets	
Without donor restrictions	
Undesignated	1,185,777
Invested in property and equipment, net of related debt	6,582
	<u>1,192,359</u>
With donor restrictions	
Restricted for federal programs	19,830
Restricted for state programs	110,391
Restricted for local programs	19,830
	<u>131,074</u>
Total Net Assets	<u>1,323,433</u>
Total Liabilities and Net Assets	<u><u>\$ 1,670,887</u></u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.

Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 299,551	\$ -	\$ 299,551
Education protection account state aid	335,299	-	335,299
Transfers in lieu of property taxes	209,577	-	209,577
Total LCFF sources	<u>844,427</u>	<u>-</u>	<u>844,427</u>
Federal contracts and grants	-	253,887	253,887
State contracts and grants	263,238	117,073	380,311
Local contracts and grants	1,115	-	1,115
Interest income	10,514	-	10,514
Net assets released from restriction -			
Grant restrictions satisfied	284,423	(284,423)	-
Total revenue, support, and gains	<u>1,403,717</u>	<u>86,537</u>	<u>1,490,254</u>
Expenses and Losses			
Program services expense	1,397,803	-	1,397,803
Supporting services expense	213,493	-	213,493
Total expenses and losses	<u>1,611,296</u>	<u>-</u>	<u>1,611,296</u>
Change in Net Assets	(207,579)	86,537	(121,042)
Net Assets, Beginning of Year	<u>1,399,938</u>	<u>44,537</u>	<u>1,444,475</u>
Net Assets, End of Year	<u>\$ 1,192,359</u>	<u>\$ 131,074</u>	<u>\$ 1,323,433</u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services	Supporting Services	
	Educational	Management and	
	Programs	General	Total
Salaries and wages	\$ 719,047	\$ 142,122	\$ 861,169
Pension expense	157,866	31,203	189,069
Other employee benefits	63,293	12,510	75,803
Payroll taxes	38,211	7,553	45,764
Fees for services:			
Other fees - Professional consulting	172,577	-	172,577
Information technology	65	-	65
Occupancy	149,890	-	149,890
Travel and conferences		9,689	9,689
Depreciation	691	-	691
Insurance	-	6,494	6,494
Other expenses:			
Books and supplies	96,163	-	96,163
Dues and memberships	-	3,922	3,922
Total expenses by function	<u>1,397,803</u>	<u>213,493</u>	<u>1,611,296</u>

The accompanying notes are an integral part of this statement.

Barona Indian Charter School, Inc.

Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities

Receipts from federal, state, and local contracts and grants	\$ 1,533,444
Receipts from property taxes	209,577
Receipts from operating interest	10,514
Payments to employees for services provided	(1,108,807)
Payments to vendors	(500,274)
Net Cash Provided by Activities	<u><u>144,454</u></u>

Net Change in Cash and Cash Equivalents	144,454
Cash and Cash Equivalents, Beginning of Year	<u>1,407,804</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 1,552,258</u></u>

Reconciliation of Change in Net Assets to Net Cash

Used For Operating Activities

Change in net assets	\$ (121,042)
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	691
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	89,395
Increase (Decrease) in liabilities	
Accounts payable	(61,474)
Accrued payroll liabilities	62,998
Accounts payable grantor governments	99,084
Unearned revenue	74,802
Net Cash Provided by Operating Activities	<u><u>\$ 144,454</u></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, 2022

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, 2022

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, 2022.

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, 2022

Advertising

Advertising costs are expensed as incurred and the School had no expenses during the year ended June 30, 2022.

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, 2022, 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, 2022.

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 57% of the School's revenue.

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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 2017-12 - <i>Derivatives and Hedging (Topic 815)</i>	Aug-17
FASB Accounting Standards Update 2018-10 - <i>Codification Improvements to Topic 842 Leases</i>	Jul-18
FASB Accounting Standards Update 2018-15 - <i>Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)</i>	Aug-18
FASB Accounting Standards Update 2018-16 - <i>Derivatives and Hedging (Topic 815)</i>	Oct-18
FASB Accounting Standards Update 2018-17 - <i>Consolidation (Topic 810)</i>	Oct-18
FASB Accounting Standards Update 2018-18 - <i>Collaborative Arrangements (Topic 808)</i>	Nov-18
FASB Accounting Standards Update 2019-02 - <i>Entertainment Film Costs (Topic 926-20)</i>	Mar-19
FASB Accounting Standards Update 2019-10 - <i>Derivatives and Hedging (Topic 815)</i>	Nov-19
FASB Accounting Standards Update 2020-07 - <i>Not-For-Profit Entities (Topic 958)</i>	Sep-20

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 December 15, 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, 2022

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	\$	1,552,258
Accounts receivable		<u>112,047</u>
	\$	<u><u>1,664,305</u></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, 2022

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, 2022:

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	\$ 1,552,258	\$ -	\$ 1,552,258	\$ -

D. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2022, consisted of the following:

Cash in county treasury	\$ 1,552,258
Total cash and cash equivalents	<u>\$ 1,552,258</u>

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 (\$1,552,258 as of June 30, 2022). 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, 2022

E. Accounts Receivable

As of June 30, 2022, The School's accounts receivable consisted of the following:

Federal Government		
Special Education	\$	5,313
Title I		10,590
State Government		
Lottery Funding		6,193
Special Education		37,838
Other State Programs		5,991
Other Local Sources		
Other local sources		46,122
Total Accounts Receivable	\$	<u>112,047</u>

F. Property and Equipment

Property and equipment for the School consisted of the following at June 30, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Buildings and Improvements	\$ 7,314	\$ -	\$ -	\$ 7,314
Equipment, Furniture, and Fixtures	17,599	-	-	17,599
Total Depreciable Capital Assets	<u>24,913</u>	<u>-</u>	<u>-</u>	<u>24,913</u>
Total Capital Assets	24,913	-	-	24,913
Less Accumulated Depreciation	<u>(17,640)</u>	<u>(691)</u>	<u>-</u>	<u>(18,331)</u>
Capital Assets, Net	<u>\$ 7,273</u>	<u>\$ (691)</u>	<u>\$ -</u>	<u>\$ 6,582</u>

G. 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, 2022:

Unearned Revenue, beginning of period	\$ 17,464
Increases in deferred revenue due to cash received during the period	92,469
Decreases in deferred revenue due to performance obligations met during the period	<u>17,667</u>
Unearned Revenue, end of period	<u>\$ 92,266</u>

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

As of June 30, 2022, unearned revenue consisted of the following:

ESSER/GEER	\$ 59,859
California Pre K Program	26,958
In-Person Instruction	5,449
	<u>\$ 92,266</u>

H. Restricted Net Assets

The School receives grants from federal and state agencies that are restricted for specific purposes. Once the restricted purpose has been fulfilled, the assets are released from restriction. During the 2020-21 fiscal year the School received multiple restricted grants. At June 30, 2022, net assets were restricted for the following purposes:

Subject to expenditure for specified purpose:

Federal programs:

Indian Education Grant	\$ 19,830
------------------------	-----------

State Programs:

Special education: Mental Health Services	6,708
Mandate Costs	6,717
Expanded Learning Opportunitis (ELO) Grant	28,906
Expanded Learning Opportunitis (ELO) Grant: Paraprofessionals	6,330
SB 117 COVID-19 LEA response	1,796
Lottery	59,934

Local programs:

Donations and local programs	<u>853</u>
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Total net assets with donor restrictions	<u>\$ 131,074</u>
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Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2022:

Subject to expenditure for specified purpose:

Beginning restricted net assets	\$ 44,537
Restricted grants received	370,960
Net assets released from restriction	<u>284,423</u>

Total net assets with donor restrictions	<u>\$ 131,074</u>
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Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

I. 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, 2022, 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 2022, 2021 and 2020 is for the plan's year-end at June 30, 2022, 2021 and 2020, 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 2020 to 2021 by 17.48% followed by a decrease in 2022 of 4.77%. Barona Indian Charter School, Inc. decreased in CalPERS contributions from 2020 to 2021 by 15.38% followed by increase in 2022 of 60.57%. The increases in 2022 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
		2022	2021	2020	
CalSTRS	37019	Yellow	Yellow	Yellow	No
CalPERS	1434955344	Yellow	Yellow	Yellow	No

Pension Fund	Contributions			Number of Employees	Surcharge Imposed
	2022	2021	2020		
CalSTRS	\$ 148,466	\$ 155,901	\$ 132,709	9	No
CalPERS	40,603	25,287	21,916	5	No
Total	\$ 189,069	\$ 181,188	\$ 154,625	14	

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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, 2022, 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 16.92% 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, 2022 the State contributed \$95,274 (10.858% 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.

J. 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, 2022

K. 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 & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-01 - <i>Leases (Topic 842)</i>	Jan-18	2022-23
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 2018-19 - <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 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 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

Barona Indian Charter School, Inc.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2022

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
FASB Accounting Standards Update 2021-10 - <i>Government Assistance (Topic 832)</i>	Nov-21	2022-23
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24

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.

LEA Organization Structure

Year Ended June 30, 2022

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

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Raymond J. Welch	Chairman	Four Year Term Expires June 30, 2024
Tawnya Phoenix	Vice Chairman	Four Year Term Expires June 30, 2023
Danthia Gill	Secretary	Four Year Term Expires June 30, 2024
Darla Boller	Member	Four Year Term Expires June 30, 2026
Melanie Villa	Member	Four Year Term Expires June 30, 2026

ADMINISTRATION

Julie Cushman
Principal

Barona Indian Charter School, Inc.

Schedule of Average Daily Attendance

Year Ended June 30, 2022

	Second Period Report		Annual Report	
	Original CC29087E	Revised N/A	Original F6D40E57	Revised N/A
Classroom Based Attendance				
Grades TK/K-3	43.70	N/A	42.36	N/A
Grades 4-6	28.96	N/A	28.37	N/A
Grades 7-8	16.58	N/A	16.19	N/A
Total Classroom Based Attendance	89.24	N/A	86.92	N/A
Total ADA	89.24	N/A	86.92	N/A

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

Barona Indian Charter School, Inc.

Schedule of Instructional Time
Year Ended June 30, 2022

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	59,100	0	59,100	180	0	180	Complied
Kindergarten	36,000	59,100	0	59,100	180	0	180	Complied
1st Grade	50,400	56,400	0	56,400	180	0	180	Complied
2nd Grade	50,400	56,400	0	56,400	180	0	180	Complied
3rd Grade	50,400	56,400	0	56,400	180	0	180	Complied
4th Grade	54,000	56,400	0	56,400	180	0	180	Complied
5th Grade	54,000	56,400	0	56,400	180	0	180	Complied

See Accompanying Notes to Supplementary Information

Barona Indian Charter School, Inc.

Schedule of Financial Trends & Analysis

Year Ended June 30, 2022

	Budget 2023	2022	2021	2020
Revenues	\$ 1,629,208	\$ 1,490,254	\$ 1,578,937	\$ 1,523,768
Expenses	<u>1,726,795</u>	<u>1,611,296</u>	<u>1,530,757</u>	<u>1,162,346</u>
Change in Net Assets	<u>(97,587)</u>	<u>(121,042)</u>	<u>48,180</u>	<u>361,422</u>
Ending Net Assets	<u>\$ 1,225,846</u>	<u>\$ 1,323,433</u>	<u>\$ 1,444,475</u>	<u>\$ 1,396,295</u>
Unrestricted Net Assets	<u>\$ 996,686</u>	<u>\$ 1,192,359</u>	<u>\$ 1,399,938</u>	<u>\$ 1,328,429</u>
Unrestricted net assets as a percentage of total expenses	<u>57.72%</u>	<u>74.00%</u>	<u>91.45%</u>	<u>114.29%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>90</u>	<u>89</u>	<u>N/A</u>	<u>104</u>

The School's ending net assets has decreased by \$72,862 (5.22%) over the past two fiscal years. The decrease is in large due to ADA loss. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has decreased by 15 over the past two years. As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year.

The 2022-23 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to decrease by \$97,587 and ADA is projected to be 90 for the 2022-23 fiscal year.

Barona Indian Charter School, Inc.Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements
Year Ended June 30, 2022

June 30, 2022 annual financial alternative form net assets:	\$ 1,324,125
Adjustments and reclassifications:	
Rounding	(1)
Total adjustments and reclassifications	<u>(1)</u>
June 30, 2022 audited financial statements net assets:	<u>\$ 1,324,124</u>

Barona Indian Charter School, Inc.

Notes to Supplementary Information

Year Ended June 30, 2022

A. Purpose of SchedulesLEA Organization Structure

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

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

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

Compliance with Education Code §47612 includes the following:

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

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level.

An LEA that closed due to a qualifying emergency in the 2021-22 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The School did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2022-23 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.

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 of
Barona Indian Charter School, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Barona Indian Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

El Cajon, California
December 15, 2022

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

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

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Barona Indian Charter School, Inc.'s compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Charter School's statutory requirements identified below for the year ended June 30, 2022.

In our opinion, Barona Indian Charter School, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2022.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

N/A – The Charter School did not offer the program during the current fiscal year.

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

Report on Internal Control over State Compliance

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

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

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

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

El Cajon, California
December 15, 2022

Barona Indian Charter School, Inc.

Schedule of Auditor's Results

Year Ended June 30, 2022

FINANCIAL STATEMENTS

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

STATE PROGRAMS

Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>		
Internal control over applicable state programs:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No	
Any audit findings disclosed that are required to be reported in accordance with <i>2021-22 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting?</i>	<u> </u> Yes	<u> X </u> No	

Barona Indian Charter School, Inc.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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 *2021-22 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:

Five Digit Code	AB 3627 Finding Type
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, 2022

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



Barona Indian Charter School 2023-2024

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

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

September				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
December				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
March				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
June				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

Important Dates

2023		2024	
July 4	Fourth of July	Jan 15	MLK, Jr. Day (No School)
Aug 21	Classes Begin	Feb 16	Lincoln's Day (No School)
Sep 4	Labor Day (No School)	Feb 19	Washington's Day (No School)
Sep 22	Native American Day	Mar 1	End of 2 nd Trimester
Nov 10	Veteran's Day (No School)	Mar 15	2 nd Trimester Report Cards
Nov 10	End of 1 st Trimester	Mar 25-Apr 5	Spring Break (No School)
Nov 20-24	Thanksgiving Break (No School)	May 27	Memorial Day (No School)
Dec 1	1 st Trimester Report Cards	Jun 12	End of 3 rd Trimester/Report Cards
Dec 22-Jan 5	Winter Break (No School)	Jun 12	Last Day of School
		Jun 19	Juneteenth

BICS Teaching Days 2023-2024

Month 1	August 21-September 15, 2023	19 Days
Month 2	September 18-October 13, 2023	19 Days
Month 3	October 16-November 10, 2023	19 Days
Month 4	November 13-December 8, 2023	15 Days
Month 5	December 11-January 5, 2024	9 Days
Month 6	January 8- February 2, 2024	19 Days
Month 7	February 5- March 1, 2024	18 Days
Month 8	March 4-March 29, 2024	15 Days
Month 9	April 1-April 26, 2024	15 Days
Month 10	April 29- May 24, 2024	20 Days
Month 11	May 27- June 12, 2027	12 Days



Barona Charter School

Amount \$ 57,375.33

Approval *[Signature]*

Acct #	62-00	0000000	0000
	8500	4400100	469-380

BARONA INDIAN CHARTER SCHOOL

DATE: FEBRUARY 28, 2023

1095 Barona Road Lakeside, CA 92040
Phone 619-443-0948 Fax 619-443-7280

VENDOR
Ken Grody Ford
5555 Paseo Del Norte/PO Box 1576
Carlsbad, CA 92008

SHIP TO Barona Indian Charter School
Attn: Julie Cushman
1095 Barona Road
Lakeside, CA 92040
619-443-0948

ACT#	SALES REP.
Barona Indian Charter	Greg Ryan

QTY	SKU	DESCRIPTION	CLASS	UNIT PRICE	LINE TOTAL
1	FordT150	2019 Ford T150 Passenger Van		57375.33	57375.33
		VIN 1FDZK1YM1KKA331106			
TOTAL					57375.33

Julie Cushman
Julie Cushman - Principal Director

RETAIL INSTALLMENT SALE CONTRACT – SIMPLE FINANCE CHARGE (WITH ARBITRATION PROVISION)

Buyer Name and Address (Including County and Zip Code) BARONA INDIAN CHARTER SCHOOL 1095 BARONA RD LAKESIDE CA 92040 COUNTY: SAN DIEGO	Co-Buyer Name and Address (Including County and Zip Code) N/A	Seller-Creditor (Name and Address) KEN GRODY FORD 5555 PASEO DEL NORTE/PO BOX 1576 CARLSBAD CA 92008
---	---	---

You, the Buyer (and Co-Buyer, if any), may buy the vehicle below for cash or on credit. By signing this contract, you choose to buy the vehicle on credit under the agreements in this contract. You agree to pay the Seller - Creditor (sometimes "we" or "us" in this contract) the Amount Financed and Finance Charge in U.S. funds according to the payment schedule below. We will figure your finance charge on a daily basis. The Truth-In-Lending Disclosures below are part of this contract.

New/Used	Year	Make and Model	Odometer	Vehicle Identification Number	Primary Use For Which Purchased
USED	2019	FORD T150 VANS	69350	1FDZK1YM1KKA33106	Personal, family, or household unless otherwise indicated below <input checked="" type="checkbox"/> business or commercial

FEDERAL TRUTH-IN-LENDING DISCLOSURES				
ANNUAL PERCENTAGE RATE The cost of your credit as a yearly rate.	FINANCE CHARGE The dollar amount the credit will cost you.	Amount Financed The amount of credit provided to you or on your behalf.	Total of Payments The amount you will have paid after you have made all payments as scheduled.	Total Sale Price The total cost of your purchase on credit, including your down payment of
0.00 %	\$ 0.00 (e)	\$ 57,375.33 (e)	\$ 57,375.33 (e)	\$ 0.00 is \$ 57,375.33 (e)

(e) means an estimate

STATEMENT OF INSURANCE

NOTICE: No person is required as a condition of financing the purchase of a motor vehicle to purchase or negotiate any insurance through a particular insurance company, agent or broker. You are not required to buy any other insurance to obtain credit. Your decision to buy or not buy other insurance will not be a factor in the credit approval process.

Vehicle Insurance

	Term	Premium
\$ N/A Ded. Comp., Fire & Theft	N/A Mos.	\$ N/A
\$ N/A Ded. Collision	N/A Mos.	\$ N/A
Bodily Injury \$ N/A Limits	N/A Mos.	\$ N/A
Property Damage \$ N/A Limits	N/A Mos.	\$ N/A
Medical N/A	N/A Mos.	\$ N/A
N/A	N/A Mos.	\$ N/A
Total Vehicle Insurance Premiums		\$ N/A

YOUR PAYMENT SCHEDULE WILL BE:

Number of Payments:	Amount of Payments:	When Payments Are Due:
One Payment of	\$ N/A	N/A
One Payment of	\$ N/A	N/A
One Payment of	\$ N/A	N/A
1	\$ 57375.33	MONTHLY beginning 03/23/2023
N/A	\$ N/A	N/A
One final payment	\$ N/A	N/A

UNLESS A CHARGE IS INCLUDED IN THIS AGREEMENT FOR PUBLIC LIABILITY OR PROPERTY DAMAGE INSURANCE, PAYMENT FOR SUCH COVERAGE IS NOT PROVIDED BY THIS AGREEMENT.

You may buy the physical damage insurance this contract requires from anyone you choose who is acceptable to us. You may also provide the physical damage insurance through an existing policy owned or controlled by you that is acceptable to us. You are not required to buy any other insurance to obtain credit.

Barona Indian Charter School BY: *[Signature]*
 Buyer X *[Signature]*
 Co-Buyer X N/A
 Seller X

Trade-In Payoff Agreement: Seller relied on information from you and/or the lienholder or lessor of your trade-in vehicle(s) to arrive at the payoff amount shown as the Prior Credit or Lease Balance in Trade-In Vehicle(s). You understand that the amount quoted is an estimate.

Seller agrees to pay the payoff amount shown as the Prior Credit or Lease Balance in Trade-In Vehicle(s) to the lienholder or lessor of the trade-in vehicle(s), or its designee. If the actual payoff amount is more than the amount shown as the Prior Credit or Lease Balance in Trade-In Vehicle(s), you must pay the Seller the excess on demand. If the actual payoff amount is less than the amount shown as the Prior Credit or Lease Balance in Trade-In Vehicle(s), Seller will refund to you any overage Seller receives from your prior lienholder or lessor. Except as stated in the "NOTICE" on page 5 of this contract, any assignee of this contract will not be obligated to pay the Prior Credit or Lease Balance shown in Trade-In Vehicle(s) or any refund.

Barona Indian Charter School BY: *[Signature]*
 Buyer Signature X *[Signature]* Co-Buyer Signature X N/A

AUTO BROKER FEE DISCLOSURE

If this contract reflects the retail sale of a new motor vehicle, the sale is not subject to a fee received by an autobroker from us unless the following box is checked:

Name of autobroker receiving fee, if applicable: N/A

Agreement to Arbitrate: By signing below, you agree that, pursuant to the Arbitration Provision on page 5 of this contract, you or we may elect to resolve any dispute by neutral, binding arbitration and not by a court action. See the Arbitration Provision for additional information concerning the agreement to arbitrate.

Barona Indian Charter School BY: *[Signature]*
 Buyer Signs X *[Signature]* Co-Buyer Signs X N/A

Barona Indian Charter School BY: *[Signature]*
 Buyer Signs X *[Signature]* Co-Buyer Signs X N/A

ORIGINAL LIENHOLDER COPY
LAW 553-CA-ARB-eps 8/22 v2 Page 1 of 6

DEAL NUMBER: 411928; CUSTOMER ID: 1161581; STOCK NUMBER: R3237 R_PCA_YV553ARB_822 0212/23 12:32:44 PM

ITEMIZATION OF THE AMOUNT FINANCED (Seller may keep part of the amounts paid to others.)

1. Total Cash Price

A. Cash Price of Motor Vehicle and Accessories	\$ 50,000.00	(A)
1. Cash Price Vehicle	\$ 50,000.00	
2. Cash Price Accessories	\$ N/A	
3. Other (Nontaxable) Describe <u>N/A</u>	\$ N/A	
4. Other (Nontaxable) Describe <u>N/A</u>	\$ N/A	
B. Document Processing Charge (not a governmental fee)	\$ 80.00	(B)
C. Emissions Testing Charge (not a governmental fee)	\$ 50.00	(C)
D. (Optional) Theft Deterrent Device(s)		
1. (paid to) <u>N/A</u>	\$ N/A	(D1)
2. (paid to) <u>N/A</u>	\$ N/A	(D2)
3. (paid to) <u>N/A</u>	\$ N/A	(D3)
E. (Optional) Surface Protection Product(s)		
1. (paid to) <u>N/A</u>	\$ N/A	(E1)
2. (paid to) <u>N/A</u>	\$ N/A	(E2)
F. EV Charging Station (paid to) <u>N/A</u>	\$ N/A	(F)
G. Sales Tax (on taxable items in A through F)	\$ 3,885.08	(G)
H. Electronic Vehicle Registration or Transfer Charge (not a governmental fee) (paid to) <u>M.V.S.C</u>	\$ 33.00	(H)
I. (Optional) Service Contract(s)		
1. (paid to) <u>FORD ESP</u>	\$ 2,699.00	(I1)
2. (paid to) <u>FORD MAINT</u>	\$ 1.00	(I2)
3. (paid to) <u>N/A</u>	\$ N/A	(I3)
4. (paid to) <u>N/A</u>	\$ N/A	(I4)
5. (paid to) <u>N/A</u>	\$ N/A	(I5)
J. Prior Credit or Lease Balance (e) paid by Seller to <u>N/A</u> (see downpayment and trade-in calculation)	\$ N/A	(J)
K. Prior Credit or Lease Balance (e) paid by Seller to <u>N/A</u> (see downpayment and trade-in calculation)	\$ N/A	(K)
L. (Optional) Debt Cancellation Agreement	\$ N/A	(L)
M. (Optional) Used Vehicle Contract Cancellation Option Agreement	\$ N/A	(M)
N. Other paid to <u>N/A</u> For <u>N/A</u>	\$ N/A	(N)
O. Other paid to <u>N/A</u> For <u>N/A</u>	\$ N/A	(O)
Total Cash Price (A through O)	\$ 56,748.08	(1)

2. Amounts Paid to Public Officials

A. Vehicle License Fees	ESTIMATED	\$ 326.00	(A)
B. Registration/Transfer/Titling Fees	ESTIMATED	\$ 293.00	(B)
C. California Tire Fees		\$ N/A	(C)
D. Other <u>N/A</u>		\$ N/A	(D)
Total Official Fees (A through D)		\$ 619.00	(2)

3. Amount Paid to Insurance Companies (Total premiums from Statement of Insurance)

4. <input type="checkbox"/> State Emissions Certification Fee or <input type="checkbox"/> State Emissions Exemption Fee	\$ 8.25	(4)
5. Subtotal (1 through 4)	\$ 57,375.33	(5)

6. Total Downpayment

A. Total Agreed Value of Property Being Traded-In (see Trade-In Vehicle(s)):	\$ N/A	(A)
Vehicle 1 \$ <u>N/A</u> Vehicle 2 \$ <u>N/A</u>		
B. Total Less Prior Credit or Lease Balance (e)	\$ N/A	(B)
Vehicle 1 \$ <u>N/A</u> Vehicle 2 \$ <u>N/A</u>		
C. Total Net Trade-In (A-B)	\$ N/A	(C)
Vehicle 1 \$ <u>N/A</u> Vehicle 2 \$ <u>N/A</u>		
D. Deferred Downpayment Payable to Seller	\$ N/A	(D)
E. Manufacturer's Rebate	\$ N/A	(E)
F. Other <u>N/A</u>	\$ N/A	(F)
G. Other <u>N/A</u>	\$ N/A	(G)
H. Other <u>N/A</u>	\$ N/A	(H)
I. Cash, Cash Equivalent, Check, Credit Card, or Debit Card	\$ N/A	(I)
Total Downpayment (C through I)	\$ 0.00	(6)

(If negative, enter zero on line 6 and enter the amount less than zero as a positive number on line 1J and/or 1K above)

7. Amount Financed (5 less 6)	\$ 57,375.33	(7)
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OPTIONAL DEBT CANCELLATION AGREEMENT 48 of 57

A debt cancellation agreement is not required to obtain credit and will not be provided unless you sign below and agree to pay the extra charge. If you choose to buy debt cancellation, the charge is shown in item 1L of the Itemization of Amount Financed. See your debt cancellation agreement for details on the terms and conditions it provides. It is a part of this contract.

Term N/A Mos. N/A
Debt Cancellation Agreement

I want to buy a debt cancellation agreement.

Buyer Signs X N/A

OPTIONAL SERVICE CONTRACT(S) You want to purchase the service contract(s) written with the following company(ies) for the term(s) shown below for the charge(s) shown in item 1I.

I1 Company	<u>FORD ESP</u>
Term	<u>84</u> Mos. or <u>125000</u> Miles
I2 Company	<u>FORD MAINT</u>
Term	<u>24</u> Mos. or <u>24000</u> Miles
I3 Company	<u>N/A</u>
Term	<u>N/A</u> Mos. or <u>N/A</u> Miles
I4 Company	<u>N/A</u>
Term	<u>N/A</u> Mos. or <u>N/A</u> Miles
I5 Company	<u>N/A</u>
Term	<u>N/A</u> Mos. or <u>N/A</u> Miles

Barona Indian Charter School BY: [Signature]
Buyer X

Trade-In Vehicle(s)

1. Vehicle 1
Year <u>N/A</u> Make <u>N/A</u>
Model <u>N/A</u> Odometer <u>N/A</u>
VIN <u>N/A</u>

a. Agreed Value of Property	\$ N/A
b. Buyer/Co-Buyer Retained Trade Equity	\$ N/A
c. Agreed Value of Property Being Traded-In (a-b)	\$ N/A
d. Prior Credit or Lease Balance	\$ N/A
e. Net Trade-In (c-d) (must be ≥ 0 for buyer/co-buyer to retain equity)	\$ N/A

2. Vehicle 2
Year <u>N/A</u> Make <u>N/A</u>
Model <u>N/A</u> Odometer <u>N/A</u>
VIN <u>N/A</u>

a. Agreed Value of Property	\$ N/A
b. Buyer/Co-Buyer Retained Trade Equity	\$ N/A
c. Agreed Value of Property Being Traded-In (a-b)	\$ N/A
d. Prior Credit or Lease Balance	\$ N/A
e. Net Trade-In (c-d) (must be ≥ 0 for buyer/co-buyer to retain equity)	\$ N/A

Total Agreed Value of Property Being Traded-In (1c+2c)	\$ N/A *
Total Prior Credit or Lease Balance (1d+2d)	\$ N/A *
Total Net Trade-In (1e+2e)	\$ N/A *

(*See item 6A-6C in the Itemization of Amount Financed)

OPTION: You pay no finance charge if the Amount Financed, item 7, is paid in full on or before N/A, Year N/A.

SELLER'S INITIALS N/A

Barona Indian Charter School BY:

Buyer Signs X [Signature] Co-Buyer Signs X N/A

DEAL NUMBER: 411928; CUSTOMER ID: 1161581; STOCK NUMBER: R3237 R_PCA_Y7553ARB_822 02/28/23 12:32:44 PM

1. FINANCE CHARGE AND PAYMENTS

- a. **How we will figure Finance Charge.** We will figure the Finance Charge on a daily basis at the Annual Percentage Rate on the unpaid part of the Amount Financed. Seller - Creditor may receive part of the Finance Charge.
- b. **How we will apply payments.** We may apply each payment to the earned and unpaid part of the Finance Charge, to the unpaid part of the Amount Financed and to other amounts you owe under this contract in any order we choose as the law allows.
- c. **How late payments or early payments change what you must pay.** We based the Finance Charge, Total of Payments, and Total Sale Price shown on page 1 of this contract on the assumption that you will make every payment on the day it is due. Your Finance Charge, Total of Payments, and Total Sale Price will be more if you pay late and less if you pay early. Changes may take the form of a larger or smaller final payment or, at our option, more or fewer payments of the same amount as your scheduled payment with a smaller final payment. We will send you a notice telling you about these changes before the final scheduled payment is due.
- d. **You may prepay.** You may prepay all or part of the unpaid part of the Amount Financed at any time. If you do so, you must pay the earned and unpaid part of the Finance Charge and all other amounts due up to the date of your payment. As of the date of your payment, if the minimum finance charge is greater than the earned Finance Charge, you may be charged the difference; the minimum finance charge is as follows: (1) \$25 if the original Amount Financed does not exceed \$1,000, (2) \$50 if the original Amount Financed is more than \$1,000 but not more than \$2,000, or (3) \$75 if the original Amount Financed is more than \$2,000.

2. YOUR OTHER PROMISES TO US

- a. **If the vehicle is damaged, destroyed, or missing.** You agree to pay us all you owe under this contract even if the vehicle is damaged, destroyed, or missing.

GAP LIABILITY NOTICE

In the event of theft or damage to your vehicle that results in a total loss, there may be a gap between the amount you owe under this contract and the proceeds of your insurance settlement and deductible. THIS CONTRACT PROVIDES THAT YOU ARE LIABLE FOR THE GAP AMOUNT. An optional debt cancellation agreement for coverage of the gap amount may be offered for an additional charge.

- b. **Using the vehicle.** You agree not to remove the vehicle from the U.S. or Canada, or to sell, rent, lease, or transfer any interest in the vehicle or this contract without our written permission. You agree not to expose the vehicle to misuse, seizure, confiscation, or involuntary transfer. If we pay any repair bills, storage bills, taxes, fines, or charges on the vehicle, you agree to repay the amount when we ask for it.
- c. **Security Interest.**
You give us a security interest in:
- The vehicle and all parts or goods put on it;
 - All money or goods received (proceeds) for the vehicle;
 - All insurance, maintenance, service, or other contracts we finance for you; and
 - All proceeds from insurance, maintenance, service, or other contracts we finance for you. This includes any refunds of premiums or charges from the contracts.

This secures payment of all you owe on this contract. It also secures your other agreements in this contract as the law allows. You will make sure the title shows our security interest (lien) in the vehicle. You will not allow any other security interest to be placed on the title without our written permission.

d. **Insurance you must have on the vehicle.**

You agree to have physical damage insurance covering loss of or damage to the vehicle for the term of this contract. The insurance must cover our interest in the vehicle. You agree to name us on your insurance policy as loss payee. If you do not have this insurance, we may, if we choose, buy physical damage insurance. If we decide to buy physical damage insurance, we may either buy insurance that covers your interest and our interest in the vehicle, or buy insurance that covers only our interest. If we buy either type of insurance, we will tell you which type and the charge you must pay. The charge will be the premium for the insurance and a finance charge computed at the Annual Percentage Rate shown on page 1 of this contract or, at our option, the highest rate the law permits. If the vehicle is lost or damaged, you agree that we may use any insurance settlement to reduce what you owe or repair the vehicle.

- e. **What happens to returned insurance, maintenance, service, or other contract charges.** If we get a refund of insurance, maintenance, service, or other contract charges, you agree that we may subtract the refund from what you owe.

3. IF YOU PAY LATE OR BREAK YOUR OTHER PROMISES

- a. **You may owe late charges.** You will pay a late charge on each late payment as shown on page 1 of this contract. Acceptance of a late payment or late charge does not excuse your late payment or mean that you may keep making late payments. If you pay late, we may also take the steps described below.

- b. **You may have to pay all you owe at once.** If you break your promises (default), we may demand that you pay all you owe on this contract at once, subject to any right the law gives you to reinstate this contract.

Default means:

- You do not pay any payment on time;
- You give false, incomplete, or misleading information during credit application;
- You start a proceeding in bankruptcy or one is started against you or your property;
- The vehicle is lost, damaged, or destroyed; or
- You break any agreements in this contract.

The amount you will owe will be the unpaid part of the Amount Financed plus the earned and unpaid part of the Finance Charge, any late charges, and any amounts due because you defaulted.

- c. **You may have to pay collection costs.** You will pay our reasonable costs to collect what you owe, including attorney fees, court costs, collection agency fees, and fees paid for other reasonable collection efforts. You agree to pay a charge not to exceed \$15 if any check you give to us is dishonored.
- d. **We may take the vehicle from you.** If you default, we may take (repossess) the vehicle from you if we do so peacefully and the law allows it. If your vehicle has an electronic tracking device (such as GPS), you agree that we may use the device to find the vehicle. If we take the vehicle, any accessories, equipment, and replacement parts will stay with the vehicle. If any personal items are in the vehicle, we may store them for you. If you do not ask for these items back, we may dispose of them as the law allows.
- e. **How you can get the vehicle back if we take it.** If we repossess the vehicle, you may pay to get it back (redeem). You may redeem the vehicle by paying all you owe, or you may have the right to reinstate this contract and redeem the vehicle by paying past due payments and any late charges, providing proof of insurance, and/or taking other action to cure the default. We will provide you all notices required by law to tell you when and how much to pay and/or what action you must take to redeem the vehicle.

- f. **We will sell the vehicle if you do not get it back.** If you do not redeem, we will sell the vehicle. We will send you a written notice of sale before selling the vehicle.

We will apply the money from the sale, less allowed expenses, to the amount you owe. Allowed expenses are expenses we pay as a direct result of taking the vehicle, holding it, preparing it for sale, and selling it. Attorney fees and court costs the law permits are also allowed expenses. If any money is left (surplus), we will pay it to you unless the law requires us to pay it to someone else. If money from the sale is not enough to pay the amount you owe, you must pay the rest to us. If you do not pay this amount when we ask, we may charge you interest at the Annual Percentage Rate shown on page 1 of this contract, not to exceed the highest rate permitted by law, until you pay.

- g. **What we may do about optional insurance, maintenance, service, or other contracts.** This contract may contain charges for optional insurance, maintenance, service, or other contracts. If we demand that you pay all you owe at once or we repossess the vehicle, you agree that we may claim benefits under these contracts and cancel them to obtain refunds of unearned charges to reduce what you owe or repair the vehicle. If the vehicle is a total loss because it is confiscated, damaged, or stolen, we may claim benefits under these contracts and cancel them to obtain refunds of unearned charges to reduce what you owe.

4. WARRANTIES SELLER DISCLAIMS

If you do not get a written warranty, and the Seller does not enter into a service contract within 90 days from the date of this contract, the Seller makes no warranties, express or implied, on the vehicle, and there will be no implied warranties of merchantability or of fitness for a particular purpose.

This provision does not affect any warranties covering the vehicle that the vehicle manufacturer may provide. If the Seller has sold you a certified used vehicle, the warranty of merchantability is not disclaimed.

5. **Used Car Buyers Guide.** The information you see on the window form for this vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale.

Spanish Translation: Guía para compradores de vehículos usados. La información que ve en el formulario de la ventanilla para este vehículo forma parte del presente contrato. La información del formulario de la ventanilla deja sin efecto toda disposición en contrario contenida en el contrato de venta.

6. SERVICING AND COLLECTION CONTACTS

In consideration of our extension of credit to you, you agree to provide us your contact information for our servicing and collection purposes. You agree that we may use this information to contact you in writing, by e-mail, or using prerecorded/artificial voice messages, text messages, and automatic telephone dialing systems, as the law allows. You also agree that we may try to contact you in these and other ways at any address or telephone number you provide us, even if the telephone number is a cell phone number or the contact results in a charge to you. You agree that you will within a reasonable time notify us of any change in your name, address, or employment. You also agree to allow our agents and service providers to contact you as agreed above.

7. APPLICABLE LAW

Federal law and California law apply to this contract. If any part of this contract is not valid, all other parts stay valid. We may delay or refrain from enforcing any of our rights under this contract without losing them. For example, we may extend the time for making some payments without extending the time for making others.

8. WARRANTIES OF BUYER

You promise you have given true and correct information during your application for credit, and you have no knowledge that will make that information untrue in the future. We have relied on the truth and accuracy of that information in entering into this contract. Upon request, you will provide us with documents and other information necessary to verify any item contained in your credit application.

You waive the provisions of Calif. Vehicle Code Section 1808.21 and authorize the California Department of Motor Vehicles to furnish your residence address to us.

CREDIT DISABILITY INSURANCE NOTICE CLAIM PROCEDURE

If you become disabled, you must tell us right away. (You are advised to send this information to the same address to which you are normally required to send your payments, unless a different address or telephone number is given to you in writing by us as the location where we would like to be notified.) We will tell you where to get claim forms. You must send in the completed form to the insurance company as soon as possible and tell us as soon as you do.

If your disability insurance covers all of your missed payment(s), WE CANNOT TRY TO COLLECT WHAT YOU OWE OR FORECLOSE UPON OR REPOSSESS ANY COLLATERAL UNTIL THREE CALENDAR MONTHS AFTER your first missed payment is due or until the insurance company pays or rejects your claim, whichever comes first. We can, however, try to collect, foreclose, or repossess if you have any money due and owing us or are otherwise in default when your disability claim is made or if a senior mortgage or lien holder is foreclosing.

If the insurance company pays the claim within the three calendar months, we must accept the money as though you paid on time. If the insurance company rejects the claim within the three calendar months or accepts the claim within the three calendar months on a partial disability and pays less than for a total disability, you will have 35 days from the date that the rejection or the acceptance of the partial disability claim is sent to pay past due payments, or the difference between the past due payments and what the insurance company pays for the partial disability, plus late charges. You can contact us, and we will tell you how much you owe. After that time, we can take action to collect or foreclose or repossess any collateral you may have given.

If the insurance company accepts your claim but requires that you send in additional forms to remain eligible for continued payments, you should send in these completed additional forms no later than required. If you do not send in these forms on time, the insurance company may stop paying, and we will then be able to take action to collect or foreclose or repossess any collateral you may have given.

DEAL NUMBER: 411928; CUSTOMER ID: 1161581; STOCK NUMBER: R3237 R_PCA_YR553ARB_822 02/28/23 12:32:44 PM

Barona Indian Charter School BY:

Buyer Signs X

Co-Buyer Signs X N/A

Seller's Right to Cancel

- a. Seller agrees to deliver the vehicle to you on the date this contract is signed by Seller and you. You understand that it may take some time for Seller to verify your credit and assign the contract. You agree that if Seller is unable to assign the contract to any one of the financial institutions with whom Seller regularly does business under an assignment acceptable to Seller, Seller may cancel the contract.
- b. Seller shall give you written notice (or in any other manner in which actual notice is given to you) within 10 days of the date this contract is signed if Seller elects to cancel. Upon receipt of such notice, you must immediately return the vehicle to Seller in the same condition as when sold, reasonable wear and tear excepted. Seller must give back to you all consideration received by Seller, including any trade-in vehicle.
- c. If you do not immediately return the vehicle, you shall be liable for all expenses incurred by Seller in taking the vehicle from you, including reasonable attorney's fees.
- d. While the vehicle is in your possession, all terms of the contract, including those relating to use of the vehicle and insurance for the vehicle, shall be in full force and you shall assume all risk of loss or damage to the vehicle. You must pay all reasonable costs for repair of any damage to the vehicle until the vehicle is returned to Seller.

ARBITRATION PROVISION

PLEASE REVIEW - IMPORTANT - AFFECTS YOUR LEGAL RIGHTS

- 1. EITHER YOU OR WE MAY CHOOSE TO HAVE ANY DISPUTE BETWEEN YOU AND US DECIDED BY ARBITRATION AND NOT IN COURT OR BY JURY TRIAL.
- 2. IF A DISPUTE IS ARBITRATED, YOU WILL GIVE UP YOUR RIGHT TO PARTICIPATE AS A CLASS REPRESENTATIVE OR CLASS MEMBER ON ANY CLASS CLAIM YOU MAY HAVE AGAINST US INCLUDING ANY RIGHT TO CLASS ARBITRATION OR ANY CONSOLIDATION OF INDIVIDUAL ARBITRATIONS.
- 3. DISCOVERY AND RIGHTS TO APPEAL IN ARBITRATION ARE GENERALLY MORE LIMITED THAN IN A LAWSUIT, AND OTHER RIGHTS THAT YOU AND WE WOULD HAVE IN COURT MAY NOT BE AVAILABLE IN ARBITRATION.

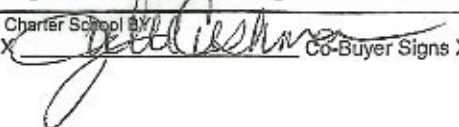
Any claim or dispute, whether in contract, tort, statute or otherwise (including the interpretation and scope of this Arbitration Provision, any allegation of waiver of rights under this Arbitration Provision, and the arbitrability of the claim or dispute), between you and us or our employees, agents, successors or assigns, which arises out of or relates to your credit application, purchase or condition of this Vehicle, this contract or any resulting transaction or relationship (including any such relationship with third parties who do not sign this contract) shall, at your or our election, be resolved by neutral, binding arbitration and not by a court action. If federal law provides that a claim or dispute is not subject to binding arbitration, this Arbitration Provision shall not apply to such claim or dispute. Any claim or dispute is to be arbitrated by a single arbitrator only on an individual basis and not as a plaintiff in a collective or representative action, or a class representative or member of a class on any class claim. The arbitrator may not preside over a consolidated, representative, class, collective, injunctive, or private attorney general action. You expressly waive any right you may have to arbitrate a consolidated, representative, class, collective, injunctive, or private attorney general action. You or we may choose the American Arbitration Association (www.adr.org) or National Arbitration and Mediation (www.namadr.com) as the arbitration organization to conduct the arbitration. If you and we agree, you or we may choose a different arbitration organization. You may get a copy of the rules of an arbitration organization by contacting the organization or visiting its website.

Arbitrators shall be attorneys or retired judges and shall be selected pursuant to the applicable rules. The arbitrator shall apply governing substantive law and the applicable statute of limitations. The arbitration hearing shall be conducted in the federal district in which you reside unless the Seller-Creditor is a party to the claim or dispute, in which case the hearing will be held in the federal district where this transaction was originated. We will pay the filing, administration, service, or case management fee and the arbitrator or hearing fee up to a maximum of \$5,000, unless the law or the rules of the chosen arbitration organization require us to pay more. You and we will pay the filing, administration, service, or case management fee and the arbitrator or hearing fee over \$5,000 in accordance with the rules and procedures of the chosen arbitration organization. The amount we pay may be reimbursed in whole or in part by decision of the arbitrator if the arbitrator finds that any of your claims is frivolous under applicable law. Each party shall be responsible for its own attorney, expert and other fees, unless awarded by the arbitrator under applicable law. If the chosen arbitration organization's rules conflict with this Arbitration Provision, then the provisions of this Arbitration Provision shall control. Any arbitration under this Arbitration Provision shall be governed by the Federal Arbitration Act (9 U.S.C. §§ 1 et seq.) and not by any state law concerning arbitration. Any award by the arbitrator shall be in writing and will be final and binding on all parties, subject to any limited right to appeal under the Federal Arbitration Act.

You and we retain the right to seek remedies in small claims court for disputes or claims within that court's jurisdiction, unless such action is transferred, removed or appealed to a different court. Neither you nor we waive the right to arbitrate any related or unrelated claims by filing any action in small claims court, or by using self-help remedies, such as repossession, or by filing an action to recover the vehicle, to recover a deficiency balance, or for individual or statutory public injunctive relief. Any court having jurisdiction may enter judgment on the arbitrator's award. This Arbitration Provision shall survive any termination, payoff or transfer of this contract. If any part of this Arbitration Provision, other than waivers of class rights, is deemed or found to be unenforceable for any reason, the remainder shall remain enforceable. You agree that you expressly waive any right you may have for a claim or dispute to be resolved on a class basis in court or in arbitration. If a court or arbitrator finds that this class arbitration waiver is unenforceable for any reason with respect to a claim or dispute in which class allegations have been made, the rest of this Arbitration Provision shall also be unenforceable.

NOTICE: ANY HOLDER OF THIS CONSUMER CREDIT CONTRACT IS SUBJECT TO ALL CLAIMS AND DEFENSES WHICH THE DEBTOR COULD ASSERT AGAINST THE SELLER OF GOODS OR SERVICES OBTAINED PURSUANT HERETO OR WITH THE PROCEEDS HEREOF. RECOVERY HEREUNDER BY THE DEBTOR SHALL NOT EXCEED AMOUNTS PAID BY THE DEBTOR HEREUNDER.

The preceding NOTICE applies only to goods or services obtained primarily for personal, family or household use. In all other cases, Buyer will not assert against any subsequent holder or assignee of this contract any claims or defenses the Buyer (debtor) may have against the Seller, or against the manufacturer of the vehicle or equipment obtained under this contract.

Barona Indian Charter School
Buyer Signs X  Co-Buyer Signs X N/A

DEAL NUMBER: 411928; CUSTOMER ID: 1161581; STOCK NUMBER: R3237 R_PCA_Y553ARB_822 02/28/23 12:32:44 PM

HOW THIS CONTRACT CAN BE CHANGED. This contract contains the entire agreement between you and us relating to this contract. Any change to the contract must be in writing and both you and we must sign it. No oral changes are binding.
Buyer Signs X Barona Indian Charter School BY: [Signature] Co-Buyer Signs X N/A

SELLER'S RIGHT TO CANCEL If Buyer and Co-Buyer sign here, the provisions of the Seller's Right to Cancel section on page 5 of this contract giving the Seller the right to cancel if Seller is unable to assign this contract to a financial institution will apply.
Buyer X Barona Indian Charter School BY: [Signature] Co-Buyer X N/A

THE MINIMUM PUBLIC LIABILITY INSURANCE LIMITS PROVIDED IN LAW MUST BE MET BY EVERY PERSON WHO PURCHASES A VEHICLE. IF YOU ARE UNSURE WHETHER OR NOT YOUR CURRENT INSURANCE POLICY WILL COVER YOUR NEWLY ACQUIRED VEHICLE IN THE EVENT OF AN ACCIDENT, YOU SHOULD CONTACT YOUR INSURANCE AGENT.
WARNING:
YOUR PRESENT POLICY MAY NOT COVER COLLISION DAMAGE OR MAY NOT PROVIDE FOR FULL REPLACEMENT COSTS FOR THE VEHICLE BEING PURCHASED. IF YOU DO NOT HAVE FULL COVERAGE, SUPPLEMENTAL COVERAGE FOR COLLISION DAMAGE MAY BE AVAILABLE TO YOU THROUGH YOUR INSURANCE AGENT OR THROUGH THE SELLING DEALER. HOWEVER, UNLESS OTHERWISE SPECIFIED, THE COVERAGE YOU OBTAIN THROUGH THE DEALER PROTECTS ONLY THE DEALER, USUALLY UP TO THE AMOUNT OF THE UNPAID BALANCE REMAINING AFTER THE VEHICLE HAS BEEN REPOSSESSED AND SOLD.
FOR ADVICE ON FULL COVERAGE THAT WILL PROTECT YOU IN THE EVENT OF LOSS OR DAMAGE TO YOUR VEHICLE, YOU SHOULD CONTACT YOUR INSURANCE AGENT. THE BUYER SHALL SIGN TO ACKNOWLEDGE THAT HE/SHE UNDERSTANDS THESE PUBLIC LIABILITY TERMS AND CONDITIONS.
S/S X Barona Indian Charter School BY: [Signature] X N/A

N/A

Notice to buyer: (1) Do not sign this agreement before you read it or if it contains any blank spaces to be filled in. (2) You are entitled to a completely filled in copy of this agreement. (3) You can prepay the full amount due under this agreement at any time. (4) If you default in the performance of your obligations under this agreement, the vehicle may be repossessed and you may be subject to suit and liability for the unpaid indebtedness evidenced by this agreement.

If you have a complaint concerning this sale, you should try to resolve it with the seller. Complaints concerning unfair or deceptive practices or methods by the seller may be referred to the city attorney, the district attorney, or an investigator for the Department of Motor Vehicles, or any combination thereof. After this contract is signed, the seller may not change the financing or payment terms unless you agree in writing to the change. You do not have to agree to any change, and it is an unfair or deceptive practice for the seller to make a unilateral change.
Buyer Signature X [Signature] Co-Buyer Signature X N/A

The Annual Percentage Rate may be negotiable with the Seller. The Seller may assign this contract and retain its right to receive a part of the Finance Charge.

THERE IS NO COOLING-OFF PERIOD UNLESS YOU OBTAIN A CONTRACT CANCELLATION OPTION
California law does not provide for a "cooling-off" or other cancellation period for vehicle sales. Therefore, you cannot later cancel this contract simply because you change your mind, decide the vehicle costs too much, or wish you had acquired a different vehicle. After you sign below, you may only cancel this contract with the agreement of the seller or for legal cause, such as fraud. However, California law does require a seller to offer a two-day contract cancellation option on used vehicles with a purchase price of less than forty thousand dollars (\$40,000), subject to certain statutory conditions. This contract cancellation option requirement does not apply to the sale of a recreational vehicle, a motorcycle, or an off-highway motor vehicle subject to identification under California law. See the vehicle contract cancellation option agreement for details.

YOU AGREE TO THE TERMS OF THIS CONTRACT. YOU CONFIRM THAT BEFORE YOU SIGNED THIS CONTRACT, WE GAVE IT TO YOU, AND YOU WERE FREE TO TAKE IT AND REVIEW IT. YOU ACKNOWLEDGE THAT YOU HAVE READ ALL PAGES OF THIS CONTRACT, INCLUDING THE ARBITRATION PROVISION ON PAGE 5, BEFORE SIGNING BELOW. YOU CONFIRM THAT YOU RECEIVED A COMPLETELY FILLED-IN COPY WHEN YOU SIGNED IT.

Barona Indian Charter School BY: [Signature] Date 02/06/2023 Co-Buyer Signature X N/A Date N/A
Buyer Printed Name BARONA INDIAN CHARTER SCHOOL Co-Buyer Printed Name N/A

If the "business" use box is checked in "Primary Use for Which Purchased": Print Name _____ Title _____
Co-Buyers and Other Owners — A co-buyer is a person who is responsible for paying the entire debt. An other owner is a person whose name is on the title to the vehicle but does not have to pay the debt. The other owner agrees to the security interest in the vehicle given to us in this contract.
Other Owner Signature X N/A Address N/A

GUARANTY: To induce us to sell the vehicle to Buyer, each person who signs as a Guarantor individually guarantees the payment of this contract. If Buyer fails to pay any money owing on this contract, each Guarantor must pay it when asked. Each Guarantor will be liable for the total amount owing even if other persons also sign as Guarantor, and even if Buyer has a complete defense to Guarantor's demand for reimbursement. Each Guarantor agrees to be liable even if we do one or more of the following: (1) give the Buyer more time to pay one or more payments; (2) give a full or partial release to any other Guarantor; (3) release any security; (4) accept less from the Buyer than the total amount owing; or (5) otherwise reach a settlement relating to this contract or extend the contract. Each Guarantor acknowledges receipt of a completed copy of this contract and guaranty at the time of signing. Guarantor waives notice of acceptance of this Guaranty, notice of the Buyer's non-payment, non-performance, and default; and notices of the amount owing at any time, and of any demands upon the Buyer.
Guarantor X N/A Date N/A Guarantor X N/A Date N/A
Address N/A Address N/A

Seller Signs KEN GRODY FORD Date 02/06/2023 By X [Signature] Title FIN MGR

Seller assigns its interest in this contract to _____ (Assignee) under the terms of Seller's agreement(s) with Assignee.
 Assigned with recourse Assigned without recourse Assigned with limited recourse
Seller KEN GRODY FORD

By X _____ Title CONTROLLER/BUSINESS MGR

DEAL NUMBER: 411928; CUSTOMER ID: 1161581; STOCK NUMBER: R3237 R_PCA_YF553ARB_822 02/28/23 12:32:44 PM

**Request for Taxpayer
Identification Number and Certification**

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
VINCE DIXON FORD

2 Business name/disregarded entity name, if different from above
KEN GRODY FORD

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
PO BOX 1576

6 City, state, and ZIP code
CARLSBAD, CA 92018

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.


Social security number								
			-					
or								
Employer identification number								
9	5	-	1	5	1	9	8	2

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ 

Date ▶ 1/1/23

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Is backup withholding, later.



Heartland School Solutions Proposal

Account: Barona Indian Charter
HSS ID:
Date: 2/13/2023
Contact: Julie Cushman
Sales Rep: Terri Ricks

Heartland School Solutions
765 Jefferson Road Suite #400
Rochester, NY 14623
Phone:
Fax:
Email: terri.ricks@e-hps.com

First Year Costs Summary

For detailed listing of the items contained within the grand total below, please review the detail starting on page 2.

Software as a Service Total - \$1,900.00

Professional Services Total - \$2,798.00

Total : \$4,698.00

Grand Total : \$4,698.00

Annual Subscription Costs (year 2 and beyond)

The effective start date of your Subscription begins on the first day of delivery of service which will be considered the anniversary date for the subsequent year. Annual Subscription includes all subscription enhancements and technical phone support to customers who are in good financial standing with Heartland School Solutions.

Support, Subscription, Warranty Total: \$1,900.00

Heartland

Account: Barona Indian Charter
 HSS ID:
 Date: 2/13/2023
 Contact: Julie Cushman
 Sales Rep: Terri Ricks

Heartland School Solutions
 765 Jefferson Road Suite #400
 Rochester, NY 14623
 Phone:
 Fax:
 Email: terri.ricks@e-hps.com

This Proposal must be signed within 30 days from the above date in order to guarantee pricing and discounts.

Product Code	SAAS Products	Quantity	Price	Total
HSS1015	SAAS: Mosaic Cloud Front of the House	1	\$ 1,150.00	\$ 1,150.00
HSS2000	SAAS: MySchoolApps Online 0-500 Subscription	1	\$ 750.00	\$ 750.00
SAAS Total				\$1,900.00

Product Code	Professional Services	Quantity	Price	Total
HSS0970C	PSV: Mosaic FOH Group Remote Implementation	1	\$ 2,399.00	\$ 2,399.00
HSS2014	PSV: Install/Setup MySchoolApps	1	\$ 399.00	\$ 399.00
Professional Services Total				\$2,798.00
Total:				\$4,698.00
Grand Total:				\$4,698.00

Annual Subscription

The effective start date of your Subscription begins on the first day of delivery of service which will be considered the anniversary date for the subsequent year. Annual Subscription includes all subscription enhancements and technical phone support to customers who are in good financial standing with Heartland School Solutions. Your signature on this proposal confirms that you understand this agreement.

Product Code	Subscription Products	Quantity	Price	Total
HSS1080	SUB: Mosaic Cloud Front of the House	1	\$ 1,150.00	\$ 1,150.00
HSS2007	SUB: MySchoolApps Online 0-500 Subscription	1	\$ 750.00	\$ 750.00
Subscription Total				\$1,900.00


Support, Subscription, Warranty Total: \$1,900.00

GENERAL NOTES

1. Upon agreement to proceed, the client must provide Heartland School Solutions with a signed Proposal and an original Purchase Order.
2. Sales tax will be included on your invoice unless a tax exemption certificate is on file for your district. **Please forward a current Tax Exempt Certificate and W9 for our files. This will ensure timely order processing.**
3. When applicable, travel expenses (air travel, lodging, rental car, meals, mileage, and other related charges) incurred while conducting onsite services will be included on your invoice.
4. When applicable, shipping charges will be included on your invoice. The Purchase Order must include the proposed shipping charges. This will ensure timely order processing.
5. Heartland School Solutions product pricing is subject to change without notice.
6. When applicable, implementation dates will be confirmed by the HSS Project Coordinator.
7. The effective start date of your Subscription begins on the first day of delivery of service which will be considered the anniversary date for the subsequent year. Annual Subscription includes all subscription enhancements and technical phone support to customers who are in good financial standing with Heartland School Solutions. Your signature on this proposal confirms that you understand this agreement.

This Proposal is subject to written acceptance by an authorized Purchaser and Heartland School Solutions. By signing this proposal you are agreeing to the terms and conditions set forth in this Proposal and the agreement(s) included with this Proposal or attached hereto and made a part hereof.

Approved By Authorized Purchaser
 Title
 PO# (please attach PO)


 Date 3/6/23
Principal / Director
PO# BICS22-23-015



PURCHASE ORDER

BARONA INDIAN CHARTER SCHOOL

P.O# BICS22-23-015
DATE: FEBRUARY 22, 2023

1095 Barona Road Lakeside, CA 92040
Phone 619-443-0948 Fax 619-443-7280

VENDOR
Heartland School Solutions
765 Jefferson Road
Suite#400
Rochester, NY 14623

SHIP TO Barona Indian Charter School
Attn: Julie Cushman
1095 Barona Road
Lakeside, CA 92040
619-443-0948

ACT#	SALES REP.
Barona Indian Charter	Terri Ricks

QTY	SKU	DESCRIPTION	CLASS	UNIT PRICE	LINE TOTAL
1	HSS1015	SAAS Mosaic Cloud Front of the House		1150.00	1150.00
1	HSS2000	MySchoolApps Online 0-500 Subscription		750.00	750.00
1	HSS0970C	PSV: Mosaic FOH Group Remote Implem.		2399.00	2399.00
1	HSS2014	PSV: Install/Setup MySchoolApps		399.00	399.00
TOTAL					\$4698.00


Julie Cushman - Principal Director