



BARONA INDIAN CHARTER SCHOOL

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

BaronaIndianCharterSchool.com

Governing Board of Directors Special BOARD MEETING AGENDA

September 13, 2024 — 9:00 AM

Barona Indian Charter School at 1095 Barona Road, Lakeside, CA 92040

- I. **Call to Order/Roll Call**
 - **Ray Welch-** Chairman, **Tawnya Phoenix-** Vice Chair, **Melanie Villa-** Secretary/Treasurer, **Darla Boller-** Member, & **Danthia Gil-** Member
- II. **Approval of Agenda-** any changes to the agenda must be made at this time
- III. **Public Comment-** Any person may address the Board about any agenda item and may be granted five (5) minutes to talk when an item is discussed. Time per agenda item shall be determined based on the number of speakers. This time will not exceed 30 minutes. Board may lengthen time by consensus.
- IV. **Action Items**
- V. **Approval of Unaudited Actuals-** Staff recommends the approval of the 2023-24 Unaudited Actuals Financial Report.
- VI. **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.

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	896,178.00	952,926.00	6.3%
2) Federal Revenue		8100-8299	465,133.77	240,113.00	-48.4%
3) Other State Revenue		8300-8599	231,578.92	202,619.00	-12.5%
4) Other Local Revenue		8600-8799	166,249.58	130,098.00	-21.7%
5) TOTAL, REVENUES			1,759,140.27	1,525,756.00	-13.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	605,502.94	648,534.00	7.1%
2) Classified Salaries		2000-2999	197,280.02	204,083.00	3.4%
3) Employee Benefits		3000-3999	330,549.28	387,049.00	17.1%
4) Books and Supplies		4000-4999	113,924.37	88,650.00	-22.2%
5) Services and Other Operating Expenses		5000-5999	510,707.56	588,379.50	15.2%
6) Depreciation and Amortization		6000-6999	7,537.62	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,765,501.79	1,916,695.50	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,361.52)	(390,939.50)	6,045.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,600.00	210,000.00	0.2%
b) Transfers Out		7600-7629	209,600.00	210,000.00	0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,361.52)	(390,939.50)	6,045.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,450,861.71	1,444,500.19	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,450,861.71	1,444,500.19	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,450,861.71	1,444,500.19	-0.4%
2) Ending Net Position, June 30 (E + F1e)			1,444,500.19	1,053,560.69	-27.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,257,350.38	1,172,455.11	-6.8%
b) Restricted Net Position		9797	187,149.81	36,779.81	-80.3%
c) Unrestricted Net Position		9790	0.00	(155,674.23)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,282,733.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,337.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	112,526.53		
4) Due from Grantor Government		9290	76,936.20		
5) Due from Other Funds		9310	153,280.03		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	8,050.00		
8) Other Current Assets		9340	7,314.09		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	(1,137.73)		
f) Equipment		9440	74,974.33		
g) Accumulated Depreciation - Equipment		9445	(27,161.56)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,668,178.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	145,775.34		
2) Due to Grantor Governments		9590	30,519.30		
3) Due to Other Funds		9610	47,383.95		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			223,678.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,444,500.19		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	554,386.00	439,444.00	-20.7%
Education Protection Account State Aid - Current Year		8012	116,505.00	256,741.00	120.4%
State Aid - Prior Years		8019	(697.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	225,984.00	256,741.00	13.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			896,178.00	952,926.00	6.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	271,441.00	100,000.00	-63.2%
Special Education Entitlement		8181	29,223.00	27,918.00	-4.5%
Special Education Discretionary Grants		8182	929.00	1,000.00	7.6%
Child Nutrition Programs		8220	67,042.03	75,000.00	11.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	96,498.74	36,195.00	-62.5%
TOTAL, FEDERAL REVENUE			465,133.77	240,113.00	-48.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,437.00	1,658.00	15.4%
Lottery - Unrestricted and Instructional Materials		8560	20,486.86	20,585.00	0.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	59,788.85	72,000.00	20.4%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	149,866.21	108,376.00	-27.7%
TOTAL, OTHER STATE REVENUE			231,578.92	202,619.00	-12.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,268.03	40,000.00	-31.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,903.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	6,132.55	1,500.00	-75.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	79,946.00	88,598.00	10.8%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			166,249.58	130,098.00	-21.7%
TOTAL, REVENUES			1,759,140.27	1,525,756.00	-13.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	473,964.90	517,605.00	9.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,873.04	104,929.00	3.0%
Other Certificated Salaries		1900	29,665.00	26,000.00	-12.4%
TOTAL, CERTIFICATED SALARIES			605,502.94	648,534.00	7.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	74,933.97	94,224.00	25.7%
Classified Support Salaries		2200	25,104.08	24,178.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,162.85	52,630.00	-30.9%
Other Classified Salaries		2900	21,079.12	33,051.00	56.8%
TOTAL, CLASSIFIED SALARIES			197,280.02	204,083.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	156,989.24	175,237.00	11.6%
PERS		3201-3202	45,607.60	56,531.00	24.2%
OASDI/Medicare/Alternative		3301-3302	23,621.06	27,939.00	18.3%
Health and Welfare Benefits		3401-3402	87,599.47	110,000.00	25.6%
Unemployment Insurance		3501-3502	400.21	426.00	6.4%
Workers' Compensation		3601-3602	16,431.70	16,916.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			330,549.28	387,049.00	17.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	20,000.00	New
Books and Other Reference Materials		4200	2,420.00	0.00	-100.0%
Materials and Supplies		4300	80,625.28	57,150.00	-29.1%
Noncapitalized Equipment		4400	30,879.09	11,500.00	-62.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,924.37	88,650.00	-22.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,420.27	8,000.00	-5.0%
Dues and Memberships		5300	4,936.29	6,000.00	21.5%
Insurance		5400-5450	7,998.21	7,875.50	-1.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,300.00	125,000.00	31.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,309.00	60,000.00	1.2%
Professional/Consulting Services and Operating Expenditures		5800	334,572.88	381,004.00	13.9%
Communications		5900	170.91	500.00	192.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			510,707.56	588,379.50	15.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	7,537.62	0.00	-100.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			7,537.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,765,501.79	1,916,695.50	8.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	209,600.00	210,000.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			209,600.00	210,000.00	0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	209,600.00	210,000.00	0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			209,600.00	210,000.00	0.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	896,178.00	952,926.00	6.3%
2) Federal Revenue		8100-8299	465,133.77	240,113.00	-48.4%
3) Other State Revenue		8300-8599	231,578.92	202,619.00	-12.5%
4) Other Local Revenue		8600-8799	166,249.58	130,098.00	-21.7%
5) TOTAL, REVENUES			1,759,140.27	1,525,756.00	-13.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,096,784.07	1,224,167.00	11.6%
2) Instruction - Related Services	2000-2999		351,962.67	352,782.00	0.2%
3) Pupil Services	3000-3999		107,318.33	116,871.00	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		92,085.22	97,875.50	6.3%
8) Plant Services	8000-8999		117,351.50	125,000.00	6.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,765,501.79	1,916,695.50	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,361.52)	(390,939.50)	6,045.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,600.00	210,000.00	0.2%
b) Transfers Out		7600-7629	209,600.00	210,000.00	0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,361.52)	(390,939.50)	6,045.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,450,861.71	1,444,500.19	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,450,861.71	1,444,500.19	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,450,861.71	1,444,500.19	-0.4%
2) Ending Net Position, June 30 (E + F1e)			1,444,500.19	1,053,560.69	-27.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,257,350.38	1,172,455.11	-6.8%
b) Restricted Net Position		9797	187,149.81	36,779.81	-80.3%
c) Unrestricted Net Position		9790	0.00	(155,674.23)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	50,000.00	0.00
5810	Other Restricted Federal	1,168.41	1,168.41
6266	Educator Effectiveness, FY 2021-22	9,579.84	6,968.84
6300	Lottery : Instructional Materials	21,502.62	7,454.62
6500	Special Education	0.00	150.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	48,422.55	9,879.55
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,525.89	4,207.89
7435	Learning Recovery Emergency Block Grant	46,950.50	6,950.50
Total, Restricted Net Position		187,149.81	36,779.81