

REGULAR MEETING OF THE KERN COUNTY BOARD OF EDUCATION

Board Room
1300 17th Street, City Centre, Bakersfield
March 14, 2023
6:30 p.m.

AGENDA

Any materials required by law to be made available to the public prior to a meeting of the Kern County Board of Education can be inspected during normal business hours at the Kern County Superintendent of Schools Office, 1300 17th Street, Seventh Floor, Bakersfield, CA 93301.

An individual who requires disability related accommodations or modifications, including auxiliary aids and service, in order to participate in the board meeting should contact the superintendent's office at (661) 636-4624 (Government Code 54954.2).

This meeting is being held in an in-person format. Members of the public wishing to provide comment to the Board can attend the meeting in person. Correspondence sent by mail or email to kcboe@kern.org before noon on the date of the board meeting on subjects within the Board's jurisdiction will be provided to the Board at the meeting and made available for public inspection.

I. GENERAL FUNCTIONS

REPORT

INFORMATION

- | | | |
|-------------------------------------|-------------------|---------------|
| a. Call to Order | | |
| b. Pledge of Allegiance to the Flag | | |
| c. Roll Call | | |
| d. Agenda Issues | Oral | Action |
| e. Minutes of February 14, 2023 | Written, Pgs. 1-5 | Action |

II. HEARING OF CITIZENS

The Board of Education appreciates comments from members of the public, who have the opportunity to address the Board on agenda items (before the Board's consideration of the item) and on other matters within the Board's jurisdiction.

To move the meeting business along efficiently, individual speakers are allotted up to three minutes each, and the total time for comment on each agenda item or other topic within the Board's jurisdiction will be limited to 20 minutes. In exceptional circumstances, the Board President may, with Board consent, reduce or increase the amount of time allowed for public input and/or the time allotted for each speaker, when such adjustment is necessary to ensure full opportunity for public input within the time allotted. Any such adjustment shall be done in

an equitable manner, so as to allow a diversity of viewpoints. The President may also ask members of the public with the same viewpoint to select a few individuals to address the Board regarding that viewpoint.

To allow the Board to organize the public comments, persons wishing to speak will need to fill out a form before the meeting begins, providing a name and the agenda item or other topic within the Board's jurisdiction on which they wish to speak. Items not appearing on the agenda cannot, by law, be the subject of board action.

III. CONSENT AGENDA

Action

All consent agenda items for the Kern County Board of Education are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed.

- | | |
|--|------------------------|
| a. Approval of Temporary Teaching Certificates | Written, Pgs. 6, 10-13 |
| b. Approval of Substitute Teachers List | Written, Pgs. 6, 14 |
| c. Approval of Graduation Diplomas | Written, Pgs. 6, 15 |

IV. INFORMATIONAL ITEMS

Non-Action

- | | |
|-------------------------------------|-------------|
| a. Alternative Education Graduation | Oral, Pg. 7 |
| b. Upcoming Student Events | Oral, Pg. 7 |

V. NEW BUSINESS

- | | | |
|---|-----------------------------|-------------------|
| a. Presentation and Adoption of Transportation Plan: (approximate time 6:40 p.m.)
Email comments prior to and during plan presentation to kcboe@kern.org | Oral, Pgs. 7, 16 | Action |
| b. Budget Revisions | Oral/Written, Pgs. 7, 17-18 | Action |
| c. Second Interim Report | Oral/Written, Pgs. 7, 19-31 | Action |
| d. Ridgecrest Elementary Academy for Language, Music, and Science Progress Report | Oral/Written, Pgs. 7, 32-33 | Non-Action |
| e. Board Policy 0420.4 Charter Schools Second Read and Adoption | Oral/Written, Pgs. 8, 34-35 | Action |
| f. Ridgecrest Elementary Academy for Language, Music and Science Audit Report | Oral/Written, Pgs. 8, 36-63 | Action |

- | | | |
|---|-----------------------------|---------------|
| g. Grow Public Schools Arvin and Shafter Audit Report | Oral/Written, Pgs. 8, 64-98 | Action |
| h. Resolution-National and Global Youth Service Days | Oral/Written, Pgs. 8, 99 | Action |
| i. Resolution-Day of the Teacher | Oral/Written, Pgs. 8, 100 | Action |
| j. Resolution-School Bus Driver Day | Oral/Written, Pgs. 8, 101 | Action |

VI. REPORT OF COUNTY BOARD MEMBERS

VII. REPORT OF COUNTY SUPERINTENDENT

VIII. AGENDA ITEMS FOR NEXT MEETING

IX. TIME OF NEXT MEETING – APRIL 11, 2023

X. ADJOURNMENT

MINUTES OF THE KERN COUNTY BOARD OF EDUCATION
February 14, 2023

The Kern County Board of Education met on Tuesday, February 14, 2022, at 6:30 p.m. in the Board Room of the Kern County Superintendent of Schools Office, 1300 17th Street, Bakersfield, California.

- BOARD MEMBERS PRESENT Paula E. Bray, Lori J. Cisneros, Ronald G. Froehlich, Daniel R. Giordano, Jose E. Gonzalez, Jr., Mary M. Little, and Joseph L. Marcano.
- ALSO PRESENT Dr. Mary Barlow, superintendent, Dr. John Mendiburu, associate superintendent, Mr. Christian Shannon, assistant superintendent Ms. Desiree Von Flue, assistant superintendent, Mr. Steve Sanders, chief of staff, Mr. Frank Ronich, special counsel, Mr. Grant Herndon, general counsel, Schools Legal Service, Mr. Dennis Franey, management consultant, Kern County Superintendent of Schools Office.
- CALL TO ORDER Board President, Mr. Froehlich, called the meeting to order.
- MINUTES (53) Motion by Ms. Little, seconded by Mr. Giordano, to approve the minutes of the January 10, 2023 meeting as presented. Vote as follows:
- | | | | | | |
|--------------|-----|---------------|-----|-------------|-----|
| Ms. Bray | yes | Mr. Gonzalez | yes | Ms. Little | yes |
| Ms. Cisneros | yes | Mr. Froehlich | yes | Mr. Marcano | yes |
| Mr. Giordano | yes | | | | |
- CONSENT AGENDA (54) Action was taken on the following consent items: temporary teaching certificates (Exhibit 22-23-68), substitute teaching list (Exhibit 22-23-69), and graduation diplomas (Exhibit 22-23-70), and revised minutes of December 13, 2022 (Exhibit 22-23-71). Motion by Mr. Marcano, seconded by Ms. Bray, to approve the consent items. Vote as follows:
- | | | | | | |
|--------------|-----|---------------|-----|-------------|-----|
| Ms. Bray | yes | Mr. Gonzalez | yes | Ms. Little | yes |
| Ms. Cisneros | yes | Mr. Froehlich | yes | Mr. Marcano | yes |
| Mr. Giordano | yes | | | | |
- HEARING OF CITIZENS Mr. Wayne Wong spoke in favor of live streaming the board meetings. Mr. Dennis McLean recommended moving the board meeting closed session items to an earlier time before the board meetings or to a different day.
- CLOSED SESSION The Board entered into a closed session regarding (Paragraph (1) of subdivision (d) of Government Code Section 54956.9) Kern County Superior Court Case No. BCV-22-102008JEB
- EXPULSION HEARING (55) Mr. Froehlich reported that the appeal by Student T for expulsion from the Kern High School District would be heard at this time Present for the hearing were Ms. Diane Weissburg, Esq., Weissburg Law Firm,

representing the student; Ms. Monica Batanero, attorney from Lozano Smith, representing the Kern High School District and Stephen Granucci, director, Student Behavior and Supports, Kern High School District; Mr. Frank Ronich, special counsel for the Kern County Board of Education. The Board entered into a closed session at 6:49 p.m. The hearing concluded at 7:40 p.m. Materials regarding the hearing are Exhibit 22-23-72. Motion by Mr. Marcano, seconded by Mr. Giordano, to deny the appeal. A roll call vote was taken:

Ms. Bray	no	Mr. Gonzalez	yes	Ms. Little	no
Ms. Cisneros	abstain	Mr. Froehlich	yes	Mr. Marcano	yes
Mr. Giordano	yes				

RESOLUTIONS-
RETIRING
PERSONNEL

- (56) Dr. Barlow reviewed the years of service for the following retiring personnel:

Rebecca Arredondo	Robert Di Rocco
Valerie Lewis	Katherine Williams

The resolutions are Exhibit 22-23-73. Motion by Mr. Giordano, seconded by Ms. Bray to adopt the resolutions. A roll call vote was taken:

Ms. Bray	yes	Mr. Gonzalez	yes	Ms. Little	yes
Ms. Cisneros	yes	Mr. Froehlich	yes	Mr. Marcano	yes
Mr. Giordano	yes				

REALMS
MATERIAL
REVISIONS

- (57) Dr. Barlow reported that the memorandum of understanding with the Ridgecrest Elementary Academy, Language, Music and Science requires the academy to submit a material revision to the Kern County Board of Education if enrollment varies more than 25% as written in the charter petition. A revised budget has also been submitted. Materials are Exhibit 22-23-74. Board President Frohlich opened the meeting at 7:53 p.m. to receive comments regarding the revisions and hearing none, the hearing was concluded at 7:54 p.m. Motion by Ms. Little, seconded by Ms. Bray, to approve the material revisions. Vote as follows:

Ms. Bray	yes	Mr. Gonzalez	yes	Ms. Little	yes
Ms. Cisneros	yes	Mr. Froehlich	yes	Mr. Marcano	yes
Mr. Giordano	yes				

Ms. Bray asked if this action will stop the previous action taken to start the revocation process for the academy and Dr. Barlow said it will not and the office has not issued a letter of revocation to the academy to start the

process since the academy has made revisions. Ms. Little asked if there is a time line that will start with accepting these material revisions and Dr. Barlow said no because the time line would start when the revocation letter is sent to the academy. Dr. Barlow noted that the academy is making progress, and we are monitoring.

SARC
COMMUNITY
SCHOOLS/
JUVENILE
COURT
SCHOOL

- (58) Dr. Barlow reported California Education Code required that School Accountability Report Cards to be reviewed by the Board and posted on the KCSOS website. The report cards for Community School and Juvenile Court School are Exhibit 22-23-75. Dr. Barlow reviewed the information contained in the reports. Ms. Little questioned accepting the reports when there are pages marked with missing data. Dr. Barlow reported that CDE prepopulates that data and it was not available to the office yet. All school districts will have this missing data. The Board would be receiving and filing the report as complete as it can be and it will be placed on the KCSOS website. Ms. Cisneros asked if this was typical and the answer is that it is not. Mr. Herndon reported that the report is an accurate report because it notes that the information is not available. Motion by Mr. Marciano, seconded by Mr. Giordano, to accept and file the report as accurate to date with more information forthcoming. Vote as follows:

Ms. Bray	yes	Mr. Gonzalez	yes	Ms. Little	yes
Ms. Cisneros	yes	Mr. Froehlich	yes	Mr. Marciano	yes
Mr. Giordano	yes				

FOREST
RESERVE
FUNDS

- (59) Dr. Mendiburu reported that the forest reserve funds is an annual apportionment and is federal funds that pass on to the school districts listed in the report. Federal dollars have specific requirements to be reported in an audit report. The report is Exhibit 22-23-76. Motion by Ms. Bray, seconded by Mr. Marciano, to accept and file the record of apportionment. Vote as follows:

Ms. Bray	yes	Mr. Gonzalez	yes	Ms. Little	yes
Ms. Cisneros	yes	Mr. Froehlich	yes	Mr. Marciano	yes
Mr. Giordano	yes				

BOARD POLICY
0420.4 CHARTER
SCHOOLS

Dr. Barlow reported this is a first read for the policy. The policy gives the role of the chartering authority and oversight by the county board and designates the superintendent to establish administrative regulations. Ms. Little requested that if there are multiple charter school reviews, can they not be done at the same board meeting. Ms. Cisneros asked if board members will be able to talk to Mr. Bill Hornback, charter school consultant for KCSOS and Dr. Barlow said if you send your questions to

her then she can get a response and give it to all the board members. Ms. Cisneros said she would also like to hold a discussion before approval of the policy at the next meeting. The policy is Exhibit 22-23-77. Dr. Barlow said she will ask Mr. Hornback to attend the next meeting.

CSBA DELEGATE (60)
ASSEMBLY ELECTION

A copy of the ballot of the nominees to the California School Boards Association Delegate Assembly was included in the board packet and is Exhibit 22-23-78. Delegate Assembly members vote on policies for CSBA and plan for the annual conference. Ms. Little is the county board representative and Delegate Assembly member. Ms. Little said that she could recommend the four school trustees listed on the ballot. Ms. Cisneros said that in the future it would be helpful to also include the biographies for the candidates. Motion by Ms. Little, seconded by Mr. Giordano, to cast a vote for the 4 candidates that are listed on the ballot. Vote as follows:

Ms. Bray	yes	Mr. Gonzalez	yes	Ms. Little	yes
Ms. Cisneros	no	Mr. Froehlich	yes	Mr. Marcano	yes
Mr. Giordano	yes				

LIVESTREAMING (61)
AND RECORDING
BOARD MEETINGS

Board discussion was held regarding livestreaming the board meetings, recording the meetings, and changing the time of the meetings. Motion by Mr. Marcano, seconded by Ms. Little, to livestream the meetings, record the meetings and destroy the recordings after 30 days, and to have the board meeting start time remain at 6:30 p.m. with the order of the agenda items at the discretion of the Board. Vote as follows:

Ms. Bray	yes	Mr. Gonzalez	yes	Ms. Little	yes
Ms. Cisneros	yes	Mr. Froehlich	yes	Mr. Marcano	yes
Mr. Giordano	yes				

BOARD REPORTS

Ms. Cisneros reported that she visited Melissa Frank at Wonderful Academy and had a nice visit. Ms. Frank talked about her school and some ideas about future changes in the academy as far as the direction of their program. Right now they have a dual enrollment program and may have a trade work force direction possibly in the future. Ms. Cisneros also reported that she did not receive her board packet until Friday and this did not give her adequate time to review the materials for the expulsion hearing and is the reason she abstained on the vote for the expulsion hearing. Ms. Cisneros asked if she can have the materials sooner even if it is a partial packet in order for adequate time to review the materials and make sure she is making a good decision

Ms. Bray reported that she is grateful to work with a great group of people both with the Kern County Board of Education and at CSU Bakersfield. She has a co-worker that has been elected to a school board and it was wonderful to find someone at work that is serving on a board. Ms. Bray also reported that 120 years ago Teddy Roosevelt created the Department of Labor and Commerce. In only ten years, the department became so big that it was split into two departments. We can celebrate both commerce and labor.

Ms. Little attended the recent Mock Trials event and was astounded by the students' presentations and knowledge of the law. The judges and attorneys remarked on how well the student arguments were. Ms. Little gave a congratulations to Stockdale High School for winning the Academic Decathlon. Ms. Little also reported that she has received a number of parent complaints about the hygiene machines that have been put in the boys' restrooms at schools as required by the legislature.

Mr. Marcano said thank you for the candy and the book that was left at board member seats.

Mr. Froehlich reported that he has his twelfth grandchild on the way.

SUPERINTENDENT REPORT

Dr. Barlow reported that the February 27 trustee dinner will feature the work of the Kern Education Pledge and have a Schools Legal Workshop prior to the dinner. March 9 is the Leaders in Life event at Mechanics Bank and is a summit for students planned by students. Nine schools were recognized for dual enrollment and four of the schools are here in Kern County. The Math Conference is March 10-11 and will give the latest information in Mathematics. Board members are invited to all these events.

NEXT MEETING

The next regular meeting of the Kern County Board of Education will be held on Tuesday, March 14, 2023 at 6:30 p.m. in the Board Room at 1300 17th Street, City Centre, Bakersfield, California.

ADJOURNMENT

The meeting adjourned at 8:48 p.m.

I. GENERAL FUNCTIONS

- a. Call to Order
- b. Pledge of Allegiance to the Flag
- c. Roll Call
- d. Agenda Issues
- e. Minutes of February 14, 2023 Meeting.

Recommendation: That the Board approve the minutes of the regular meeting of February 14, 2023 (1) as presented or (2) as corrected.

II. HEARING OF CITIZENS

The Board of Education appreciates comments from members of the public, who have the opportunity to address the Board on agenda items (before the Board's consideration of the item) and on other matters within the Board's jurisdiction.

To move the meeting business along efficiently, individual speakers are allotted up to three minutes each, and the total time for comment on each agenda item or other topic within the Board's jurisdiction will be limited to 20 minutes. In exceptional circumstances, the Board President may, with Board consent, reduce or increase the amount of time allowed for public input and/or the time allotted for each speaker, when such adjustment is necessary to ensure full opportunity for public input within the time allotted. Any such adjustment shall be done in an equitable manner, so as to allow a diversity of viewpoints. The President may also ask members of the public with the same viewpoint to select a few individuals to address the Board regarding that viewpoint.

To allow the Board to organize the public comments, persons wishing to speak will need to fill out a form before the meeting begins, providing a name and the agenda item or other topic within the Board's jurisdiction on which they wish to speak. By law items not appearing on the agenda cannot normally be the subject of board action.

III. CONSENT AGENDA

- a. Approval of Temporary Teaching Certificates
- b. Approval of Substitute Teachers List
- c. Approval of Graduation Diplomas

A list of personnel who have met the requirements for employment as substitute teachers in classes operated by the County Superintendent of Schools Office for the 2022-2023 school year is on pages 10-13. On page 14 is a list of substitute teachers and on pages 15 is a list of students who have completed their course of study and are ready for graduation.

Recommendation: That the Board approves all items on the consent agenda.

IV. INFORMATIONAL ITEMS

a. Alternative Education Graduation

The Alternative Education Graduation ceremony is Saturday, June 3, 2023 at 9:30 a.m. at the Valley Oaks Charter School in Bakersfield. The program is asking if three board members will participate in the ceremony. They prefer three members, but can get by with just two if necessary.

b. Student Events

The following student events are upcoming: Kern County Science Fair on March 14 at the Mechanics Bank, Henry Greve Speech Contest on March 30 at the City Centre, Room 1B. If you would like more information about these events then let Gaye Edwards know.

V. NEW BUSINESS

a. Presentation and Adoption of Transportation Plan

Pursuant to Education Code Section 39800, members of the public may comment on this item in person or remotely via email at the following address: kcboe@kern.org. The plan is on page 16.

Recommendation: That the Board shall adopt the transportation plan.

b. Approval of Budget Revisions

Ms. Quinn will review revisions for the 2022-2023 County Schools Services Fund (CSSF) budget. The revisions are found on pages 17-18.

Recommendation: That the Board approve revisions to the CSSF budget.

c. Certification of Financial Obligations – Second Interim Report

School districts and county offices are required to certify whether or not they can meet their financial obligations. The second period interim report as of January 31, 2023 found on pages 19-31. Ms. Quinn will review the information with the Board.

Recommendation: That the Board receive and file the certification.

d. Ridgecrest Elementary Academy for Language, Music, and Science (REALMS) Progress Report

A table giving an itemized list of violations for the academy and the progress made in resolving the violations is included on pages 32-33.

Recommendation: No action is required.

e. Board Policy 0420.4 Charter Schools-Second Read and Adoption

On pages 34-35 is a new board policy. This is a second read and it is recommended for discussion and adoption.

Recommendation: That the Board shall adopt the policy.

f. Ridgecrest Elementary Academy for Language, Music, and Science (REALMS) Audit Report

The audit report for the REALMS for the fiscal year June 30, 2022 is located on pages 36-63.

Recommendation: That the Board accept and file the audit report.

g. Grow Academy Audit Report

The audit report for the Grow Public Schools for the fiscal year June 30, 2022 is located on pages 64-98.

Recommendation: That the Board accept and file the audit report.

h. Resolution – National and Global Youth Services Days

On page 99 is a copy of a proposed resolution to encourage our community to participate in National and Global Youth Services Days during April 21-23, 2023 for the Board's consideration.

Recommendation: That the Board adopt the resolution.

i. Resolution – Day of the Teacher

On page 100 is a copy of a proposed resolution to honor Kern teachers on Day of the Teacher on May 10, 2023 for the Board's consideration.

Recommendation: That the Board adopt the resolution.

j. Resolution – School Bus Driver Day

On page 101 is a copy of a proposed resolution to honor our school bus drivers on April 25, 2023 School Bus Driver Day.

Recommendation: That the Board adopt the resolution.

VI. REPORT OF COUNTY BOARD MEMBERS

VII. REPORT OF COUNTY SUPERINTENDENT

VIII. AGENDA ITEMS FOR NEXT MEETING

IX. DATE OF NEXT MEETING: APRIL 11, 2023

The next regular meeting of the Kern County Board of Education will be held on Tuesday, April 11, 2023 at 6:30 p.m. in the Board Room at 1300 17th Street, City Centre, Bakersfield, California.

X. ADJOURNMENT

Kern County Board of Education
March 14, 2023 Meeting

Information on the following consent agenda items
will be provided upon request at the Board of
Education Meeting

Temporary County Certificates Issued
Substitute Teacher List
List of Alternative Education Graduates

Kern County Superintendent of Schools Transportation Plan 2022-23

Transportation Services:

1. The Kern County Superintendent of Schools (KCSOS) is a County Office of Education which provides support services for the 46 school districts in Kern County. We provide daily home-to-school transportation for PK-12 students, field/activity trips, CBI's (Community Based Instruction), after school programs, and related services. KCSOS Transportation primarily serves students with disabilities, on behalf of their home district, as specified in the student's Individualized Education Program (IEP). In addition, some general education students, homeless and foster youth, and students with a 504 plan receive home-to-school transportation as requested by their home districts. Individual districts request and contract with KCSOS for services they are unable to provide for their students. LEA's may provide no-cost transit passes to general education students for middle and high school students.

2. KCSOS operates a fleet of 84 buses that are specially equipped to enhance accessibility for students with disabilities. The vast majority of these buses have an integrated wheelchair lift, a large area cleared near the back of the bus, and internal fastening equipment to safely transport 2-4 passengers in wheelchairs at a time. The primary focus of the KCSOS transportation fleet is to provide students with disabilities home-to-school transportation with the appropriate accommodations and modifications, as specified in their Individualized Education Program or Section 504 plan. KCSOS provides transportation services for Special Education Local Plan Area (SELPA) students, homeless, foster youth, and other special transportation services as needed for students across the greater Kern County area.

3. Unduplicated homeless and foster youth students are offered home to school transportation at no cost from their local district. The Kern County Superintendent of Schools provides these services at no cost to the student on behalf of their districts via contracted services. All other unduplicated pupils, including those who are English language learners, low socioeconomic status, or foster youth, are eligible for no cost transportation services. With bus routes in all corners of the county, KCSOS is uniquely equipped to provide exceptional transportation services for unduplicated students living outside of their home district boundaries when their district is unable to meet the need.

Consultations:

The Kern County Superintendent of Schools plan was developed in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts (San Joaquin Valley Air Pollution Control District), parents, pupils, and other stakeholders. This plan shall be presented and adopted by the Kern County Board of Education in an open meeting with the opportunity for public comment. Nothing in this plan shall preclude the Kern County Superintendent of Schools from providing no-cost passes to pupils.

Revenue Calculation

Total 2021-22 Transportation Expenses (Function 3600)	11,118,904.00
Less Capital Outlay (object 6XXX, Function 3600)	7,106.00
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	500,022.88
Estimated 60% Reimbursement	6,367,065.07
Less 2021-22 Transportation add-on (from LCFF Calculator)	2,425,357.00

Total Revenue (Object 8590, Resource 0000)

3,941,708.07

Expenditures and Other Financing Uses

2000-2999 - Classified Salaries	5,185,688.41
3000-3999 - Employee Benefits	3,235,279.97
4000-4999 - Books and Supplies	656,941.37
5000-5999 - Services and other Operating Expenditures	2,103,888.50
6000-6999 - Capital Outlay	7,106.15
7000-7999 - Other Outgo	-

Total Expenditures

11,188,904.40

Board Approval Date: (must be on or before April 1, 2023)

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

Second Interim Budget Revisions

**Kern County Superintendent of Schools
Office of Mary C. Barlow**



2022-2023

**General Fund
Budget Revisions**

Description	Amount of Revision
REVENUES	
LCFF Revenue	\$2,853,975.00
Federal Revenue	-\$82,571.00
Other State Revenue	\$49,545.00
Other Local Revenue	<u>\$1,480,984.00</u>
TOTAL REVENUES	<u><u>\$4,301,933.00</u></u>
 EXPENDITURES	
Certificated Salaries	-\$573,147.00
Classified Salaries	-\$822,594.00
Employee Benefits	-\$1,182,659.00
Books and Supplies	\$471,703.00
Services and Other Operating Expenses	\$290,481.00
Capital Outlay	\$1,054,432.00
Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	\$3,118,379.00
Transfers of Indirect / Direct Support Costs	<u>-\$583,523.00</u>
TOTAL EXPENDITURES	<u><u>\$1,773,072.00</u></u>

Second Interim Budget Report

**Kern County Superintendent of Schools
Office of Mary C. Barlow**



2022-2023

Table of Contents

1.	General Fund	2
2.	General Fund Revenue and Expenditure Graphs.....	4
3.	Charter School Fund.....	5
4.	Child Development Fund.....	7
5.	Cafeteria Fund	9
6.	Deferred Maintenance Fund.....	11

1. General Fund

General Fund Revenue and Expenditure Summary

Description	Object Codes	1st Interim Budget	Revised Budget as of 1/31/23
REVENUES			
LCFF Revenue	8010 - 8099	\$53,747,744.00	\$56,601,719.00
Federal Revenue	8100 - 8299	\$38,661,863.00	\$38,579,292.00
Other State Revenue	8300 - 8599	\$86,707,388.00	\$86,756,933.00
Other Local Revenue	8600 - 8799	\$139,840,650.00	\$141,321,634.00
TOTAL REVENUES		\$318,957,645.00	\$323,259,578.00
EXPENDITURES			
Certificated Salaries			
Teacher's Salaries	1100	\$17,830,895.00	\$17,466,466.00
Certificated Pupil Support Salaries	1200	\$7,052,514.00	\$6,809,547.00
Certificated Supervisors' and Administrators' Salaries	1300	\$15,053,938.00	\$15,126,847.00
Other Certificated Salaries	1900	\$3,872,651.00	\$3,833,991.00
TOTAL CERTIFICATED SALARIES		\$43,809,998.00	\$43,236,851.00
Classified Salaries			
Instructional Aide Salaries	2100	\$7,989,645.00	\$7,558,040.00
Classified Pupil Support Salaries	2200	\$19,071,977.00	\$18,922,460.00
Classified Supervisors' and Administrators' Salaries	2300	\$14,319,453.00	\$14,262,945.00
Clerical, Technical and Office Salaries	2400	\$22,567,121.00	\$22,509,469.00
Other Classified Salaries	2900	\$12,794,352.00	\$12,667,040.00
TOTAL CLASSIFIED SALARIES		\$76,742,548.00	\$75,919,954.00
Employee Benefits			
STRS - Certificated Retirement	3101 - 3102	\$10,937,881.00	\$10,838,781.00
PERS - Classified Retirement	3201 - 3202	\$18,754,110.00	\$18,218,555.00
OASD/Medicare/Alternative	3301 - 3302	\$1,985,261.00	\$1,954,699.00
Health and Welfare Benefits	3401 - 3402	\$22,115,465.00	\$21,811,454.00
Unemployment Insurance	3501 - 3502	\$612,962.00	\$595,567.00
Workers' Compensation	3601 - 3602	\$2,413,040.00	\$2,368,016.00
OPEB - Allocated	3701 - 3702	\$4,847,974.00	\$4,787,236.00
OPEB - Active Employee	3751 - 3752	\$1,067,722.00	\$977,453.00
Other Employee Benefits	3901 - 3902	\$3,526.00	\$3,521.00
TOTAL EMPLOYEE BENEFIT		\$62,737,941.00	\$61,555,282.00

RESERVES – 2% REQUIREMENT MET: \$7,054,333.00

Books and Supplies			
Approved Textbooks and Core Curricula Materials	4100	\$72,129.00	\$72,129.00
Books and Other Reference Materials	4200	\$26,250.00	\$26,600.00
Materials and Supplies	4300	\$4,535,784.00	\$5,020,703.00
Noncapitalized Equipment	4400	\$1,459,624.00	\$1,446,058.00
Food	4700	\$580,128.00	\$580,128.00
TOTAL BOOKS AND SUPPLIES		\$6,673,915.00	\$7,145,618.00

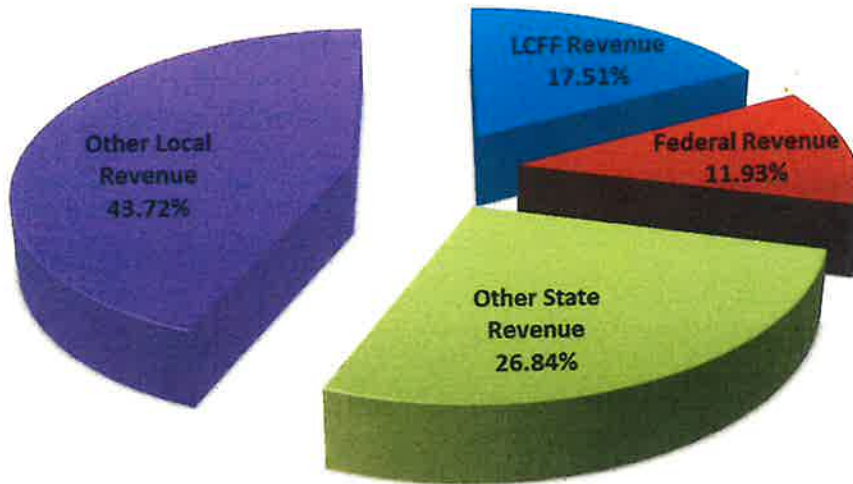
Services and Other Operating Expenses			
Subagreements for Services	5100	\$7,952,805.00	\$8,087,277.00
Travel and Conferences	5200	\$2,757,299.00	\$2,984,898.00
Dues and Memberships	5300	\$286,762.00	\$298,056.00
Insurance	5400 - 5450	\$763,034.00	\$902,398.00
Operations and Housekeeping Services	5500	\$3,205,289.00	\$3,239,067.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	\$4,907,132.00	\$5,059,924.00
Transfers of Direct Costs	5710	\$0.00	\$0.00
Transfers of Direct Costs - Interfund	5750	-\$1,085,814.00	-\$1,138,678.00
Professional/Consulting Services and Operating Exp. Communications	5800	\$79,141,140.00	\$78,779,797.00
	5900	\$1,287,157.00	\$1,292,546.00
TOTAL SERVICES AND OTHER OPERATING EXP		\$99,214,804.00	\$99,505,285.00

Capital Outlay			
Sites and Improvements of Sites	6100 - 6170	\$132,302.00	\$142,102.00
Buildings and Improvement of Buildings	6200	\$23,630,120.00	\$24,824,695.00
Equipment	6400	\$3,325,747.00	\$3,175,804.00
TOTAL CAPITAL OUTLAY		\$27,088,169.00	\$28,142,601.00

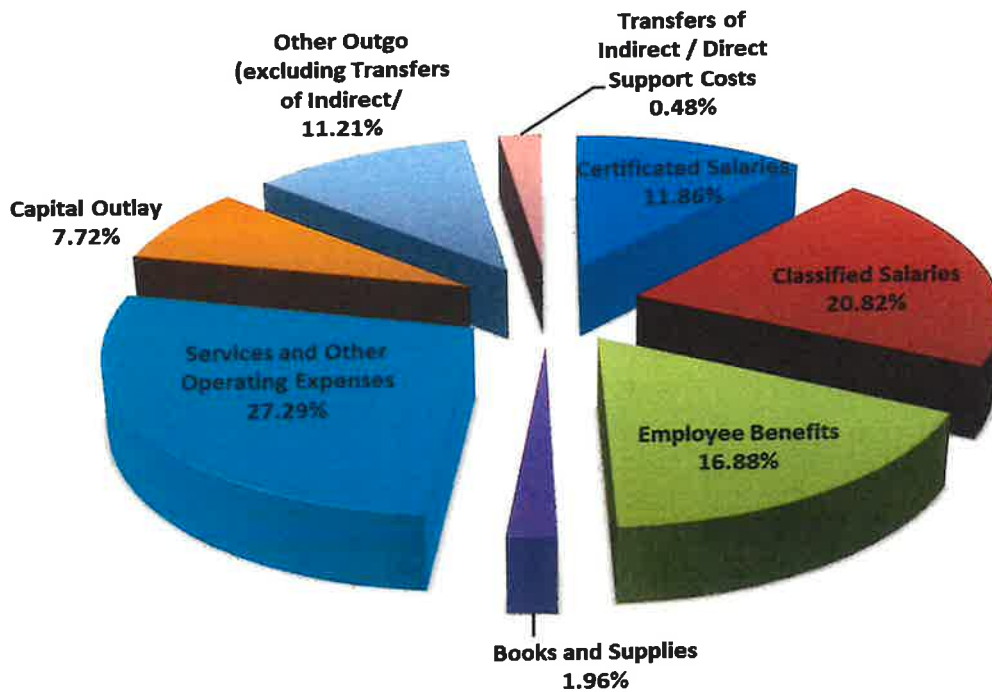
Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100 - 7299	\$37,763,824.00	\$40,882,203.00
	7400 - 7499	\$86,030.00	\$86,030.00
Transfers of Indirect / Direct Support Costs	7300 - 7399	-\$7,684,545.00	-\$8,268,068.00
TOTAL EXPENDITURES		\$346,432,684.00	\$348,205,756.00

2. General Fund Revenue and Expenditure Graphs

KCSOS Revenue Sources - Revised Budget Second Interim Reporting - General Fund



KCSOS Expenditures - Revised Budget Second Interim Reporting - General Fund



3. Charter School Fund

Charter School Fund Revenue and Expenditure Summary

Description	Object Codes	1st Interim Budget	Revised Budget as of 1/31/23
REVENUES			
LCFF Revenue	8010 - 8099	\$11,833,337.00	\$11,833,337.00
Federal Revenue	8100 - 8299	\$65,481.00	\$65,481.00
Other State Revenue	8300 - 8599	\$2,475,836.00	\$2,475,836.00
Other Local Revenue	8600 - 8799	\$279,349.00	\$279,349.00
TOTAL REVENUES		\$14,654,003.00	\$14,654,003.00
EXPENDITURES			
Certificated Salaries			
Teacher's Salaries	1100	\$4,724,813.00	\$4,368,000.00
Certificated Pupil Support Salaries	1200	\$120,654.00	\$57,500.00
Certificated Supervisors' and Administrators' Salaries	1300	\$678,434.00	\$678,434.00
Other Certificated Salaries	1900	\$122,108.00	\$114,915.00
TOTAL CERTIFICATED SALARIES		\$5,646,009.00	\$5,218,849.00
Classified Salaries			
Instructional Aide Salaries	2100	\$354,506.00	\$314,110.00
Classified Pupil Support Salaries	2200	\$185,099.00	\$185,099.00
Classified Supervisors' and Administrators' Salaries	2300	\$0.00	\$0.00
Clerical, Technical and Office Salaries	2400	\$416,298.00	\$435,500.00
Other Classified Salaries	2900	\$36,471.00	\$36,471.00
TOTAL CLASSIFIED SALARIES		\$992,374.00	\$971,180.00
Employee Benefits			
STRS - Certificated Retirement	3101 - 3102	\$1,411,220.00	\$1,411,220.00
PERS - Classified Retirement	3201 - 3202	\$327,096.00	\$327,096.00
OASD/Medicare/Alternative	3301 - 3302	\$97,048.00	\$97,048.00
Health and Welfare Benefits	3401 - 3402	\$1,156,445.00	\$1,156,445.00
Unemployment Insurance	3501 - 3502	\$30,100.00	\$30,100.00
Workers' Compensation	3601 - 3602	\$123,115.00	\$123,115.00
OPEB - Allocated	3701 - 3702	\$65,782.00	\$65,782.00
OPEB - Active Employee	3751 - 3752	\$55,697.00	\$55,697.00
Other Employee Benefits	3901 - 3902	\$363.00	\$363.00
TOTAL EMPLOYEE BENEFIT		\$3,266,866.00	\$3,266,866.00

Books and Supplies

Approved Textbooks and Core Curricula Materials	4100	\$68,053.00	\$71,053.00
Books and Other Reference Materials	4200	\$93,546.00	\$88,046.00
Materials and Supplies	4300	\$318,204.00	\$294,874.00
Noncapitalized Equipment	4400	\$9,201.00	\$35,031.00
Food	4700	\$0.00	\$0.00
TOTAL BOOKS AND SUPPLIES		\$489,004.00	\$489,004.00

Services and Other Operating Expenses

Subagreements for Services	5100	\$0.00	\$0.00
Travel and Conferences	5200	\$24,250.00	\$24,250.00
Dues and Memberships	5300	\$2,000.00	\$2,000.00
Insurance	5400 - 5450	\$38,000.00	\$38,000.00
Operations and Housekeeping Services	5500	\$174,575.00	\$179,575.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	\$232,400.00	\$232,400.00
Transfers of Direct Costs	5710	\$0.00	\$0.00
Transfers of Direct Costs - Interfund	5750	\$794,313.00	\$794,313.00
Professional/Consulting Services and Operating Exp.	5800	\$603,750.00	\$598,750.00
Communications	5900	\$21,500.00	\$21,500.00
TOTAL SERVICES AND OTHER OPERATING EXP		\$1,890,788.00	\$1,890,788.00

Capital Outlay

Sites and Improvements of Sites	6100 - 6170	\$101,332.00	\$101,332.00
Buildings and Improvement of Buildings	6200	\$28,668.00	\$30,526.00
Equipment	6400	\$0.00	\$0.00
TOTAL CAPITAL OUTLAY		\$130,000.00	\$131,858.00

**Other Outgo (excluding Transfers of Indirect/
Direct Support Costs)**

Transfers of Indirect / Direct Support Costs	7100 - 7299	\$0.00	\$0.00
	7400 - 7499	\$0.00	\$0.00
	7300 - 7399	\$0.00	\$0.00
TOTAL EXPENDITURES		\$12,415,041.38	\$11,968,545.00

4. Child Development Fund

Child Development Fund Revenue and Expenditure Summary

Description	Object Codes	1st Interim Budget	Revised Budget as of 1/31/23
REVENUES			
LCFF Revenue	8010 - 8099	\$0.00	\$0.00
Federal Revenue	8100 - 8299	\$85,973,686.00	\$94,752,727.00
Other State Revenue	8300 - 8599	\$68,402,385.00	\$71,715,804.00
Other Local Revenue	8600 - 8799	\$3,763,265.00	\$4,001,002.00
TOTAL REVENUES		\$158,139,336.00	\$170,469,533.00
EXPENDITURES			
Certificated Salaries			
Teacher's Salaries	1100	\$2,018,643.00	\$2,031,753.00
Certificated Pupil Support Salaries	1200	\$77,822.00	\$79,189.00
Certificated Supervisors' and Administrators' Salaries	1300	\$446,463.00	\$448,543.00
Other Certificated Salaries	1900	\$8,000.00	\$8,450.00
TOTAL CERTIFICATED SALARIES		\$2,550,928.00	\$2,567,935.00
Classified Salaries			
Instructional Aide Salaries	2100	\$2,000,966.00	\$1,993,666.00
Classified Pupil Support Salaries	2200	\$381,990.00	\$407,838.00
Classified Supervisors' and Administrators' Salaries	2300	\$295,104.00	\$293,105.00
Clerical, Technical and Office Salaries	2400	\$1,013,909.00	\$1,010,040.00
Other Classified Salaries	2900	\$8,769,581.00	\$8,778,740.00
TOTAL CLASSIFIED SALARIES		\$12,461,550.00	\$12,483,389.00
Employee Benefits			
STRS - Certificated Retirement	3101 - 3102	\$500,360.00	\$496,065.00
PERS - Classified Retirement	3201 - 3202	\$2,813,427.00	\$2,831,026.00
OASD/Medicare/Alternative	3301 - 3302	\$219,072.00	\$220,985.00
Health and Welfare Benefits	3401 - 3402	\$3,690,150.00	\$3,741,230.00
Unemployment Insurance	3501 - 3502	\$69,894.00	\$70,869.00
Workers' Compensation	3601 - 3602	\$282,529.00	\$286,129.00
OPEB - Allocated	3701 - 3702	\$721,630.00	\$733,890.00
OPEB - Active Employee	3751 - 3752	\$168,212.00	\$168,848.00
Other Employee Benefits	3901 - 3902	\$1,106.00	\$1,106.00
TOTAL EMPLOYEE BENEFIT		\$8,466,380.00	\$8,550,148.00

Books and Supplies

Approved Textbooks and Core Curricula Materials	4100	\$0.00	\$0.00
Books and Other Reference Materials	4200	\$88,065.00	\$75,065.00
Materials and Supplies	4300	\$850,001.00	\$956,006.00
Noncapitalized Equipment	4400	\$167,882.00	\$231,488.00
Food	4700	\$0.00	\$0.00
TOTAL BOOKS AND SUPPLIES		\$1,105,948.00	\$1,262,559.00

Services and Other Operating Expenses

Subagreements for Services	5100	\$0.00	\$0.00
Travel and Conferences	5200	\$168,025.00	\$150,128.00
Dues and Memberships	5300	\$46,399.00	\$46,569.00
Insurance	5400 - 5450	\$37,653.00	\$37,653.00
Operations and Housekeeping Services	5500	\$590,137.00	\$598,443.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	\$185,048.00	\$181,293.00
Transfers of Direct Costs	5710	\$0.00	\$0.00
Transfers of Direct Costs - Interfund	5750	\$377,825.00	\$430,558.00
Professional/Consulting Services and Operating Exp.	5800	\$124,318,891.00	\$135,724,215.00
Communications	5900	\$138,303.00	\$160,871.00
TOTAL SERVICES AND OTHER OPERATING EXP		\$125,862,281.00	\$137,329,730.00

Capital Outlay

Sites and Improvements of Sites	6100 - 6170	\$0.00	\$0.00
Buildings and Improvement of Buildings	6200	\$92,140.00	\$92,140.00
Equipment	6400	\$0.00	\$0.00
TOTAL CAPITAL OUTLAY		\$92,140.00	\$92,140.00

**Other Outgo (excluding Transfers of Indirect/
Direct Support Costs)****Transfers of Indirect / Direct Support Costs**
TOTAL EXPENDITURES

7100 - 7299	\$0.00	\$0.00
7400 - 7499	\$0.00	\$0.00
7300 - 7399	\$7,573,510.00	\$8,157,033.00
	\$158,112,737.00	\$170,442,934.00

5. Cafeteria Fund

Cafeteria Fund Revenue and Expenditure Summary

Description	Object Codes	1st Interim Budget	Revised Budget as of 1/31/23
REVENUES			
LCFF Revenue	8010 - 8099	\$0.00	\$0.00
Federal Revenue	8100 - 8299	\$898,230.00	\$946,498.00
Other State Revenue	8300 - 8599	\$173,440.00	\$222,223.00
Other Local Revenue	8600 - 8799	\$1,059,200.00	\$1,369,686.00
TOTAL REVENUES		\$2,130,870.00	\$2,538,407.00
EXPENDITURES			
Certificated Salaries			
Teacher's Salaries	1100	\$0.00	\$0.00
Certificated Pupil Support Salaries	1200	\$0.00	\$0.00
Certificated Supervisors' and Administrators' Salaries	1300	\$0.00	\$0.00
Other Certificated Salaries	1900	\$0.00	\$0.00
TOTAL CERTIFICATED SALARIES		\$0.00	\$0.00
Classified Salaries			
Instructional Aide Salaries	2100	\$0.00	\$0.00
Classified Pupil Support Salaries	2200	\$697,454.00	\$648,455.00
Classified Supervisors' and Administrators' Salaries	2300	\$217,746.00	\$216,745.00
Clerical, Technical and Office Salaries	2400	\$56,444.00	\$55,444.00
Other Classified Salaries	2900	\$0.00	\$0.00
TOTAL CLASSIFIED SALARIES		\$971,644.00	\$920,644.00
Employee Benefits			
STRS - Certificated Retirement	3101 - 3102	\$0.00	\$0.00
PERS - Classified Retirement	3201 - 3202	\$174,841.00	\$181,565.00
OASD/Medicare/Alternative	3301 - 3302	\$18,768.00	\$21,683.00
Health and Welfare Benefits	3401 - 3402	\$155,533.00	\$155,533.00
Unemployment Insurance	3501 - 3502	\$4,552.00	\$4,820.00
Workers' Compensation	3601 - 3602	\$17,822.00	\$19,898.00
OPEB - Allocated	3701 - 3702	\$28,782.00	\$28,782.00
OPEB - Active Employee	3751 - 3752	\$7,640.00	\$7,641.00
Other Employee Benefits	3901 - 3902	\$0.00	\$0.00
TOTAL EMPLOYEE BENEFIT		\$407,938.00	\$419,922.00

Books and Supplies

Approved Textbooks and Core Curricula Materials	4100	\$0.00	\$0.00
Books and Other Reference Materials	4200	\$0.00	\$0.00
Materials and Supplies	4300	\$162,937.00	\$209,891.00
Noncapitalized Equipment	4400	\$8,000.00	\$8,000.00
Food	4700	\$662,124.00	\$926,696.00
TOTAL BOOKS AND SUPPLIES		\$833,061.00	\$1,144,587.00

Services and Other Operating Expenses

Subagreements for Services	5100	\$0.00	\$0.00
Travel and Conferences	5200	\$6,400.00	\$9,400.00
Dues and Memberships	5300	\$374.00	\$420.00
Insurance	5400 - 5450	\$14,000.00	\$10,069.00
Operations and Housekeeping Services	5500	\$8,000.00	\$8,000.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	\$46,276.00	\$46,276.00
Transfers of Direct Costs	5710	\$0.00	\$0.00
Transfers of Direct Costs - Interfund	5750	-\$86,324.00	-\$86,193.00
Professional/Consulting Services and Operating Exp.	5800	\$28,702.00	\$36,560.00
Communications	5900	\$2,000.00	\$2,000.00
TOTAL SERVICES AND OTHER OPERATING EXP		\$19,428.00	\$26,532.00

Capital Outlay

Sites and Improvements of Sites	6100 - 6170	\$0.00	\$0.00
Buildings and Improvement of Buildings	6200	\$0.00	\$0.00
Equipment	6400	\$182,000.00	\$182,000.00
TOTAL CAPITAL OUTLAY		\$182,000.00	\$182,000.00

**Other Outgo (excluding Transfers of Indirect/
Direct Support Costs)**

Transfers of Indirect / Direct Support Costs	7100 - 7299	\$0.00	\$0.00
	7400 - 7499	\$0.00	\$0.00
	7300 - 7399	\$111,035.00	\$111,035.00
TOTAL EXPENDITURES		\$2,525,106.00	\$2,804,720.00

6. Deferred Maintenance Fund

Deferred Maintenance Fund Revenue and Expenditure Summary

Description	Object Codes	1st Interim Budget	Revised Budget as of 1/31/2023
REVENUES			
LCFF Revenue	8010 - 8099	\$740,000.00	\$740,000.00
Federal Revenue	8100 - 8299	\$0.00	\$0.00
Other State Revenue	8300 - 8599	\$0.00	\$0.00
Other Local Revenue	8600 - 8799	\$244,104.00	\$244,104.00
Carryover	9791	\$6,976,694.00	\$6,976,694.00
TOTAL REVENUES		\$7,960,798.00	\$7,960,798.00
EXPENDITURES			
Certificated Salaries			
Teacher's Salaries	1100	\$0.00	\$0.00
Certificated Pupil Support Salaries	1200	\$0.00	\$0.00
Certificated Supervisors' and Administrators' Salaries	1300	\$0.00	\$0.00
Other Certificated Salaries	1900	\$0.00	\$0.00
TOTAL CERTIFICATED SALARIES		\$0.00	\$0.00
Classified Salaries			
Instructional Aide Salaries	2100	\$0.00	\$0.00
Classified Pupil Support Salaries	2200	\$0.00	\$0.00
Classified Supervisors' and Administrators' Salaries	2300	\$0.00	\$0.00
Clerical, Technical and Office Salaries	2400	\$0.00	\$0.00
Other Classified Salaries	2900	\$0.00	\$0.00
TOTAL CLASSIFIED SALARIES		\$0.00	\$0.00

Books and Supplies			
Approved Textbooks and Core Curricula Materials	4100	\$0.00	\$0.00
Books and Other Reference Materials	4200	\$0.00	\$0.00
Materials and Supplies	4300	\$0.00	\$0.00
Noncapitalized Equipment	4400	\$0.00	\$0.00
Food	4700	\$0.00	\$0.00
TOTAL BOOKS AND SUPPLIES		\$0.00	\$0.00

Services and Other Operating Expenses			
Subagreements for Services	5100	\$0.00	\$0.00
Travel and Conferences	5200	\$0.00	\$0.00
Dues and Memberships	5300	\$0.00	\$0.00
Insurance	5400 - 5450	\$0.00	\$0.00
Operations and Housekeeping Services	5500	\$0.00	\$0.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	\$110,500.00	\$110,500.00
Transfers of Direct Costs	5710	\$0.00	\$0.00
Transfers of Direct Costs - Interfund	5750	\$0.00	\$0.00
Professional/Consulting Services and Operating Exp.	5800	\$17,500.00	\$17,500.00
Communications	5900	\$0.00	\$0.00
TOTAL SERVICES AND OTHER OPERATING EXP		\$128,000.00	\$128,000.00

Capital Outlay			
Sites and Improvements of Sites	6100 - 6170	\$0.00	\$0.00
Buildings and Improvement of Buildings	6200	\$0.00	\$0.00
Equipment	6400	\$0.00	\$0.00
TOTAL CAPITAL OUTLAY		\$0.00	\$0.00


Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100 - 7299	\$0.00	\$0.00
Transfers of Indirect / Direct Support Costs	7400 - 7499	\$0.00	\$0.00
	7300 - 7399	\$0.00	\$0.00
TOTAL EXPENDITURES		\$128,000.00	\$128,000.00

OFFICE OF MARY C. BARLOW
 Kern County Superintendent of Schools
 Advocates for Children...


REALMS Notice of Violations: Itemized List


	Violation Description	Citation	Dates/Duration	Addressed Y or N?	Comment
1	MOU: Charter compliance in regard to enrollment: material revision	MOU	2020-2022 school years.	Y	Completed.
2	ADA claims for appropriately authorized teachers only	EC 46300	2021-22 school year and 8/2022-12/2022	N	ADA reporting unknown
3	Lack of timely staff-mandated trainings	EC 44691	2021-22 school year, and 8/2022-12/2022	N	In progress for a few classified staff. Certificated are complete.
4	SARC Posting Requirements: missing elements	EC 35256	2021-22 school year 2020-21 school year	Y	2023 Compliant SARC posted by 2/1
5	Disenrollment Database issues	MOU	2020-21 and 2021-22 school years	Y	Current (12/22) database complies.
6	Inaccurate FIT Reporting	Williams Act	2021-22 school year	Y	Charter painted damaged buildings
7	Governance structure: parent involvement and composition	MOU Petition	2020-21 and 2021-22 school years, and 7/1/22-9/30/22	Y	Governing board elections held
8	Title I Funds to supplement LCAP: no TI funds identified/delineated	SPSA/LCAP Addendum CDE EPM	2020-21 SPSA and 2021-22 LCAP and LCAP Addendum	N	Not addressed/not posted
9	Form 700s filed	GC 87200	2021-22	Y	Completed and pending submission by 4/1/23.
10	HR: Fingerprint clearances (2 staff)	EC 44237	2021-22 school year	Y	Completed.
11	HR: TB clearances (6 staff) (7 staff)	EC 49406	2021-22 school year 8/22 – 12/22	Y	Completed for current staff.
12	HR: Teacher misassignments (3) Teacher misassignments (3)	EC 35186	2021-22 school year 8/22 – 12/22	Y	Charter adjusted teacher assignments when notified by KCSOS in 12/22, but had misassignments until notified.
13	HR: Staff listings	MOU	2021-22 school year	Y	Provided after requested
14	HR: Mandated trainings (7 staff)	AB 1432	2021-22 school year 2020-21 school year	N	In Progress for a few classified staff. Certificated staff have completed.

	Violation Description	Citation	Dates/Duration	Addressed Y or N?	Comment
15	Pupil health screenings: vision, hearing, required immunizations	EC 49452	2020-21 school year 2021-22 school year	Y	Completed.
16	Staff training in emergency procedures	EC 39295-97	2021-22 school year	N	In progress for a few classified staff. Certificated staff completed.
17	Suicide Prevention Policy	EC 215	2021-22 school year	Y	Completed.
18	Title IX Website Postings	EC 221.61	2021-22 school year	Y	Compliant 2/23
19	Required Website Postings (12 items)	EC 234.6	2020-21 and 2021-22 school years	Y	Compliant 2/23
20	Revision of excused absence policy	EC 48205	2021-22 school year	Y	Completed 1/20/23
21	Student achievement underperformance: Very low status on 2022 Dashboard in ELA, Math		2019-20, 2020-21, and 2021-22 school years.	N	Charter is focusing on classroom instruction to improve achievement. Updates not available until after 2023 CAASPP and NWEA results.

 = More than 1 year of non-compliance and not resolved

 = Not resolved

 = Resolved

 = In progress

KERN COUNTY BOARD OF EDUCATION

BOARD BYLAWS

CHARTER SCHOOLS

The Kern County Board of Education (County Board) believes that charter schools, as public schools, provide an additional opportunity to implement school-level innovations designed to improve student learning. The County Board supports charter schools in order to create an opportunity to implement accountability-based school-level reform, support innovations which improve student learning, and provide choice for parents. These schools shall operate under the provisions of their charters, applicable state and federal laws, and the general oversight of the County Board. Further, the County Board also believes that authorizing and overseeing charter schools should include a rigorous, comprehensive application and evaluation process with fair procedures and clear criteria as provided in state laws and in Title 5, California Code of Regulations adopted by the State Board of Education. Lastly, the County Board believes that charters should be granted to petitioners who demonstrate strong potential for establishing and operating a high-quality charter school over the lifetime of the charter.

The agency that grants the charter becomes the **Chartering Authority**. Under most circumstances, the chartering authority has primary responsibility for monitoring and oversight of the charter school and the authority to reauthorize the charter as well as to revoke the charter if the school does not meet the conditions of its charter or of law {Education Codes 47604, 47604.32, 47604.33, 47605, 47605.5, 47605.6, 47606.5, 47607, 47607.3}

As a charter authorizer, the County Board supports this effort by establishing a clearly defined system for reviewing petitions and monitoring the effectiveness of the charter schools it authorizes and directs the Kern County Superintendent of Schools (KCSOS) to establish administrative regulations for each of the County Board's charter school responsibilities, including: 1) review of an original charter petition for a Direct County Charter or Countywide Charter, 2) review on appeal from the denial of a petition to establish a charter school, 3) oversight of charter schools authorized by the County Board, 4) review of a petition for renewal of a County Board-authorized charter school 5) review on appeal from the denial of a petition for renewal of a charter school, 6) review on appeal of the revocation of a charter school, 7) review and consideration of County Board-authorized charter school revocations, and 8) recommendations for responses to further appeals to the State Board following County Board denials on appeal. The Board delegates to KCSOS the administrative functions of oversight, receiving, reviewing, and reporting on charter petitions, as well as reviewing and reporting on authorized schools subject to potential revocation.

The County Board shall grant a charter for the operation of a school if it is satisfied that granting the charter is consistent with all legal requirements, sound educational practice and with the interests of the community in which the school is proposing to locate. The County Board shall consider the academic needs of the pupils the school proposes to serve and shall not deny a

Policy Approved _____
Kern County Board of Education

petition unless it makes written factual findings per Education Code 47605(c) or 47605.6 specific to the particular petition.

The County Board may act as the chartering authority to the following:

Direct County Charter: A charter school that serves pupils for whom the Kern County Superintendent of Schools Office (KCSOS) would otherwise be responsible for providing direct education and related services. A petition for this type of charter is submitted directly to the County Board (Education Code 47605.5)

Countywide Charter: A charter school that operates at one or more sites within the geographic boundaries of the county and provides instructional services not generally provided by KCSOS. There must be justification for why the pupil population could not be served as well by a charter school that operates in only one school district. A petition for this type of charter school is submitted directly to the County Board. (Education Code 47605.6)

Previously Denied Charter Petition on Appeal: The County Board considers petitions for the establishment of a new charter school if a school district board denied the petition and the petitioner wishes to appeal that decision. {Education Code 47605(k)}. If the County Board denies the petition, the petitioner may appeal to the State Board of Education (SBE). The County Board will review the same petition as denied by the local school district. In reviewing the same petition, the County Board may approve the petition if the Board is satisfied that granting the charter is consistent with all legal requirements and sound educational practice. The County Board may approve on the condition that the school and the County Board enter into a mutually acceptable MOU. The MOU may address omissions and irregularities noted in the petition review process.

Charter Petition Non-renewal and Revocation on Appeal: The County Board may determine whether charters authorized by the County Board shall be renewed, and may receive petitions on appeal for non-renewed or revoked charter petitions authorized by a school district.

Revocation of County Board Authorized Charters: The County Board may consider revoking the charter of charter schools authorized by the County Board. {Education Code 47607}

Charter school renewal and revocation criteria and guidelines are outlined in Education Codes 47607, 47607.2, and 47605 and will be followed.

Policy Approved _____
Kern County Board of Education

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE,
MUSIC, AND SCIENCE**

CHARTER SCHOOL #2050

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	15
SCHEDULE OF INSTRUCTIONAL TIME	16
SCHEDULE OF AVERAGE DAILY ATTENDANCE	17
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	18
NOTES TO SUPPLEMENTARY INFORMATION	19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	26



INDEPENDENT AUDITORS' REPORT

Board of Directors
Ridgecrest Charter School
dba: Ridgecrest Elementary Academy for Language, Music, and Science
Ridgecrest, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ridgecrest Charter School dba: Ridgecrest Elementary Academy for Language, Music, and Science (the School), a California nonprofit public benefit corporation, 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 referred to above present fairly, in all material respects, the financial position of the School 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 (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ridgecrest Charter School dba: Ridgecrest Elementary Academy for Language, Music, and Science and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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 the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility 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 auditors' 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 GAAS 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 GAAS 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 the School'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 the School'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 School's financial statements as a whole. The supplementary information (as identified in the table of contents) accompanying supplementary schedules, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

Board of Directors
Ridgecrest Charter School
dba: Ridgecrest Elementary Academy for Language, Music, and Science

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 14, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 14, 2022

**RIDGECREST CHARTER SCHOOL
 DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
 STATEMENT OF FINANCIAL POSITION
 JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,697,591
Accounts Receivable - Federal and State	412,350
Prepaid Expenses and Other Assets	<u>30,630</u>
Total Current Assets	2,140,571

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	<u>2,428,041</u>
Total Long-Term Assets	2,428,041

Total Assets	<u><u>\$ 4,568,612</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 112,051
Deferred Revenue	<u>117,666</u>
Total Liabilities	229,717

NET ASSETS WITHOUT DONOR RESTRICTIONS

Total Liabilities and Net Assets	<u><u>\$ 4,568,612</u></u>
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See accompanying Notes to Financial Statements.

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

REVENUES, WITHOUT DONOR RESTRICTIONS

State Revenue:	
State Aid	\$ 1,216,008
Other State Revenue	465,628
Federal Revenue:	
Grants and Entitlements	746,989
Local Revenue:	
In-Lieu Property Tax Revenue	144,537
Other Revenue	97,355
Total Revenues, Without Donor Restriction	<u>2,670,517</u>

EXPENSES

Program Services	2,311,173
Management and General	933,389
Total Expenses	<u>3,244,562</u>

CHANGE IN NET ASSETS

(574,045)

Net Assets Without Donor Restrictions - Beginning of Year

4,912,940

NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR

\$ 4,338,895

See accompanying Notes to Financial Statements.

(5)

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 1,068,931	\$ 242,321	\$ 1,311,252
Pension Expense	182,121	44,937	227,058
Other Employee Benefits	125,487	28,447	153,934
Payroll Taxes	36,877	8,360	45,237
Management Fees	-	17,302	17,302
Legal Expenses	4,092	12,276	16,368
Accounting Expenses	-	21,525	21,525
Instructional Materials	123,042	-	123,042
Other Fees for Services	276,532	167,001	443,533
Advertising and Promotion Expenses	2,255	752	3,007
Office Expenses	38,711	18,681	57,392
Occupancy Expenses	217,345	16,277	233,622
Travel Expenses	1,449	1,449	2,898
Depreciation Expense	68,421	273,687	342,108
Insurance Expense	-	33,880	33,880
Other Expenses	165,910	46,494	212,404
	<u>\$ 2,311,173</u>	<u>\$ 933,389</u>	<u>\$ 3,244,562</u>
Total Functional Expenses	\$ 2,311,173	\$ 933,389	\$ 3,244,562

See accompanying Notes to Financial Statements.

(6)

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ (574,045)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	342,108
Change in Operating Assets and Liabilities:	
Accounts Receivable - Federal and State	676,639
Prepaid Expenses and Other Assets	(5,893)
Accounts Payable and Accrued Liabilities	57,289
Deferred Revenue	53,228
Net Cash Provided by Operating Activities	<u>549,328</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Property, Plant, and Equipment	<u>(73,974)</u>
Net Cash Used by Investing Activities	<u>(73,974)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	475,352
Cash and Cash Equivalents - Beginning of Year	<u>1,222,239</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,697,591</u></u>

See accompanying Notes to Financial Statements.

(7)

RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Ridgecrest Charter School dba: Ridgecrest Elementary Academy for Language, Music, and Science (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The School began serving students in July 2001 and is sponsored by the California State Board of Education (the Sponsor).

The School is funded principally through state of California public education monies received through the California Department of Education and the District.

The charter may be revoked by the Sponsor for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension, benefits, and payroll taxes which are allocated based in an estimate of time and effort. Other fees for service, advertising, office expenses, occupancy, travel, and depreciation are allocated based on usage.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. During the year, the School changed its capitalization policy from expenditures for land, buildings, and equipment in excess of \$5,000 to expenditures for land, buildings, and building improvements in excess of \$15,000 and furniture and equipment, with a useful life greater than one year, in excess of \$500. Depreciation is provided on a straight-line basis over the estimated useful life of the asset. The range of useful lives vary from 3 to 30 years, depending on the asset.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt school return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Subsequent Events

The School has evaluated subsequent events through December 14, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$2,109,941.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School maintains bank accounts with one institution. Accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$342,108 for the year ended June 30, 2022.

The components of property, plant, and equipment as of June 30, 2022 are as follows:

Land	\$ 133,750
Building and Improvements	4,551,061
Equipment, Furniture, and Fixtures	187,499
Total	<u>4,872,310</u>
Less: Accumulated Amortization	<u>(2,444,269)</u>
Total Property, Plant, and Equipment	<u>\$ 2,428,041</u>

NOTE 5 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. 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 STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

The School's contributions to STRS for the past three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 180,818	100%
2021	\$ 124,075	100%
2022	\$ 136,280	100%

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available.

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, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members brought into PERS membership both before and subsequent to January 1, 2013 are required to contribute 7.0% of their salary. 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 year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS)(Continued)

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 115,979	100%
2021	\$ 55,905	100%
2022	\$ 90,778	100%

NOTE 6 OPERATING LEASES

The School entered into several facility lease agreements, the last of which expires in 2023. The lease expense under these agreements was \$92,688 for the year ended June 30, 2022.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	
2023	<u>\$ 19,200</u>

NOTE 7 CONTINGENCIES, RISKS AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

**RIDGECREST CHARTER SCHOOL
 DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

The School currently provides education for kindergarten through 6th grade. The School was established in 2001, when it was granted its charter through the California State Board of Education and its charter school status from the California Department of Education. The School receives the majority of its funding directly from the state of California.

The charter school number is: 2050

The board of directors and the administrator as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term End/Length (2 Years)</u>
Eric Bruen	President	June 2022
Chip Hallaway	Vice President	June 2022
Deanna Lukens	Secretary	June 2022
Ernest Unruh	Member	June 2022
Arzell Hale	Member	June 2022

ADMINISTRATOR

Miriam A. Hogg	Executive Director
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**RIDGECREST CHARTER SCHOOL
 DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
 SCHEDULE OF INSTRUCTIONAL TIME
 YEAR ENDED JUNE 30, 2022**

	<u>Instructional Minutes</u>		<u>Traditional Calendar Days</u>	<u>Status</u>
	<u>Requirement</u>	<u>Actual</u>		
Kindergarten	36,000	59,405	180	In compliance
Grades 1-3	50,400	59,405	180	In compliance
Grades 4-6	54,000	59,405	180	In compliance

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**RIDGECREST CHARTER SCHOOL
 DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
 YEAR ENDED JUNE 30, 2022**

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Classroom Based</u>	<u>Total</u>	<u>Classroom Based</u>	<u>Total</u>
Grades TK / K-3	75.33	75.33	74.92	74.92
Grades 4-6	64.09	64.09	64.29	64.29
ADA Totals	<u>139.42</u>	<u>139.42</u>	<u>139.21</u>	<u>139.21</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

(17)

**RIDGECREST CHARTER SCHOOL
 DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
 AUDITED FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022**

June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	\$ 4,486,562
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable - Federal and State	(156)
Accounts Payable and Accrued Liabilities	(29,845)
Deferred Revenue	(117,666)
Net Adjustments and Reclassifications	(147,667)
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	\$ 4,338,895

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by School and whether School complied with the provisions of the Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of 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.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



**INDEPENDENT AUDITORS' 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***

Board of Directors
Ridgecrest Charter School
dba: Ridgecrest Elementary Academy for Language, Music, and Science
Ridgecrest, California

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 Ridgecrest Charter School dba: Ridgecrest Elementary Academy for Language, Music, and Science (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 14, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Board of Directors
Ridgecrest Charter School
dba: Ridgecrest Elementary Academy for Language, Music, and Science

Report on Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
December 14, 2022



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Ridgecrest Charter School
dba: Ridgecrest Elementary Academy for Language, Music, and Science
Ridgecrest, California

Opinion on State Compliance

We have audited Ridgecrest Charter School dba: Ridgecrest Elementary Academy for Language, Music, and Science's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School 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. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School'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 GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel 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 the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, 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 the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over 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 *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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.

Board of Directors
 Ridgecrest Charter School
 dba: Ridgecrest Elementary Academy for Language, Music, and Science

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
 December 14, 2022

**RIDGECREST CHARTER SCHOOL
 DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**RIDGECREST CHARTER SCHOOL
DBA: RIDGECREST ELEMENTARY ACADEMY FOR LANGUAGE, MUSIC, AND SCIENCE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

GROW PUBLIC SCHOOLS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

CHARTER SCHOOLS:

GROW PUBLIC SCHOOLS – ARVIN (#1292)
GROW PUBLIC SCHOOLS – SHAFTER (#1847)



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**GROW PUBLIC SCHOOLS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	16
SCHEDULE OF INSTRUCTIONAL TIME	17
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)	18
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	19
STATEMENT OF EXPENDITURES OF FEDERAL AWARDS	20
NOTES TO SUPPLEMENTARY INFORMATION	21
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	22
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE	24
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	27
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	30
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	33



INDEPENDENT AUDITORS' REPORT

Board of Directors
Grow Public Schools
Bakersfield, California

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Grow Public Schools (the Schools), a California nonprofit public benefit corporation, 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 referred to above present fairly, in all material respects, the financial position of the Schools 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 (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Schools and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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 the Schools' ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility 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 auditors' 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 GAAS 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 GAAS 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 the Schools' 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 the Schools' 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 Schools' financial statements as a whole. The Arvin Campus, Shafter Campus and CMO, and Eliminations columns in the statements of financial position, activities, functional expenses, and cash flows as well as the supplementary information (as identified in the table of contents) accompanying supplementary schedules, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2022 on our consideration of the Schools' 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 on the Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Schools' internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022

**GROW PUBLIC SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

	Arvin Campus	Shafter Campus	CMO	Eliminations	Total
ASSETS					
CURRENT ASSETS					
Cash and Cash Equivalents	\$ 10,418,080	\$ 2,852,301	\$ 2,753,397	\$ -	\$ 16,023,778
Accounts Receivable	1,480,841	1,435,354	-	-	2,916,195
Prepaid Expenses and Other Assets	263,659	187,103	93,927	-	544,689
Total Current Assets	<u>12,162,580</u>	<u>4,474,758</u>	<u>2,847,324</u>	<u>-</u>	<u>19,484,662</u>
LONG-TERM ASSETS					
Property, Plant, and Equipment, Net	1,307,608	707,941	71,411	-	2,086,960
Total Long-Term Assets	<u>1,307,608</u>	<u>707,941</u>	<u>71,411</u>	<u>-</u>	<u>2,086,960</u>
Total Assets	<u>\$ 13,470,188</u>	<u>\$ 5,182,699</u>	<u>\$ 2,918,735</u>	<u>\$ -</u>	<u>\$ 21,571,622</u>
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts Payable and Accrued Liabilities	\$ 1,091,946	\$ 192,078	\$ 67,507	\$ -	\$ 1,351,531
Deferred Revenue	619,001	233,104	-	-	852,105
Total Liabilities	<u>1,710,947</u>	<u>425,182</u>	<u>67,507</u>	<u>-</u>	<u>2,203,636</u>
NET ASSETS					
Without Donor Restrictions	11,531,257	4,603,247	2,851,228	-	18,985,732
With Donor Restrictions	227,984	154,270	-	-	382,254
Total Net Assets	<u>11,759,241</u>	<u>4,757,517</u>	<u>2,851,228</u>	<u>-</u>	<u>19,367,986</u>
Total Liabilities and Net Assets	<u>\$ 13,470,188</u>	<u>\$ 5,182,699</u>	<u>\$ 2,918,735</u>	<u>\$ -</u>	<u>\$ 21,571,622</u>

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	Arvin Campus	Shafter Campus	CMO	Eliminations	Total
REVENUES, WITHOUT DONOR RESTRICTIONS					
State Revenue:					
State Aid	\$ 7,758,326	\$ 7,283,915	\$ -	\$ -	\$ 15,042,241
Other State Revenue	2,883,521	2,933,421	-	-	5,816,942
Federal Revenue:					
Grants and Entitlements	2,643,265	2,299,874	258,635	-	5,201,774
Local Revenue:					
In-Lieu Property Tax Revenue	697,744	719,942	-	-	1,417,686
Contributions	8,548	6,786	45,360	-	60,694
Interest Income	16,808	14,896	-	-	31,704
Other Revenue	104,531	95,385	2,965,876	(2,929,901)	235,891
Total Revenues	<u>14,112,743</u>	<u>13,354,219</u>	<u>3,269,871</u>	<u>(2,929,901)</u>	<u>27,806,932</u>
EXPENSES					
Program Services	9,612,412	9,374,671	2,107,251	(878,970)	20,215,364
Management and General	1,896,201	1,766,340	421,802	(2,050,931)	2,033,412
Total Expenses	<u>11,508,613</u>	<u>11,141,011</u>	<u>2,529,053</u>	<u>(2,929,901)</u>	<u>22,248,776</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	2,604,130	2,213,208	740,818	-	5,558,156
NET ASSETS WITH DONOR RESTRICTIONS					
State Revenue:					
Other State Revenue	227,984	154,270	-	-	382,254
CHANGE IN NET ASSETS	2,832,114	2,367,478	740,818	-	5,940,410
Net Assets - Beginning of Year	8,927,127	2,390,039	2,110,410	-	13,427,576
NET ASSETS - END OF YEAR	<u>\$ 11,759,241</u>	<u>\$ 4,757,517</u>	<u>\$ 2,851,228</u>	<u>\$ -</u>	<u>\$ 19,367,986</u>

See accompanying Notes to Financial Statements.

(6)

**GROW PUBLIC SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	Program Services	Management and General	Eliminations	Total
Salaries and Wages	\$ 11,563,275	\$ 235,985	\$ -	\$ 11,799,260
Pension Expense	1,110,331	11,216	-	1,121,547
Other Employee Benefits	1,477,147	14,921	-	1,492,068
Payroll Taxes	450,337	4,549	-	454,886
Legal Expenses	11,577	34,732	-	46,309
Accounting Expenses	25,751	8,584	-	34,335
Instructional Materials	698,557	-	-	698,557
Other Fees for Services	1,447,234	2,412,055	(2,929,901)	929,388
Advertising and Promotion Expenses	53,574	73,091	-	126,665
Office Expenses	110,171	21,332	-	131,503
Information Technology Expenses	287,894	55,743	-	343,637
Occupancy Expenses	1,736,414	709,240	-	2,445,654
Travel Expenses	113,890	-	-	113,890
Interest Expense	424	82	-	506
Depreciation Expense	247,008	32,400	-	279,408
Insurance Expense	-	183,782	-	183,782
Other Expenses	1,760,750	286,631	-	2,047,381
Eliminations	(878,970)	(2,050,931)	2,929,901	-
Total Expenses by Function	<u>\$ 20,215,364</u>	<u>\$ 2,033,412</u>	<u>\$ -</u>	<u>\$ 22,248,776</u>

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

	Arvin Campus	Shafter Campus	CMO	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in Net Assets	\$ 2,832,114	\$ 2,367,478	\$ 740,818	\$ -	\$ 5,940,410
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:					
Depreciation	192,142	72,882	14,384	-	279,408
(Increase) Decrease in Assets:					
Accounts Receivable	297,273	2,128,868	76,876	-	2,503,017
Intercompany Receivables	500,000	-	1,111,549	(1,611,549)	-
Prepaid Expenses and Other Assets	(172,469)	(116,463)	40,354	-	(248,578)
Increase (Decrease) in Liabilities:					
Accounts Payable and Accrued Liabilities	957,847	(93,471)	(26,103)	-	838,273
Intercompany Payables	-	(1,111,549)	(500,000)	1,611,549	-
Deferred Revenue	193,520	(128,666)	-	-	64,854
Net Cash Provided by Operating Activities	4,800,427	3,119,079	1,457,878	-	9,377,384
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of Property, Plant, and Equipment	(217,002)	(509,546)	-	-	(726,548)
Net Cash Used by Investing Activities	(217,002)	(509,546)	-	-	(726,548)
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayments of Debt	-	(75,008)	-	-	(75,008)
Net Cash Used by Financing Activities	-	(75,008)	-	-	(75,008)
NET CHANGE IN CASH AND CASH EQUIVALENTS	4,583,425	2,534,525	1,457,878	-	8,575,828
Cash and Cash Equivalents - Beginning of Year	5,834,655	317,776	1,295,519	-	7,447,950
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 10,418,080	\$ 2,852,301	\$ 2,753,397	\$ -	\$ 16,023,778
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION					
Cash Paid for Interest	\$ -	\$ 506	\$ -	\$ -	\$ 506

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Grow Public Schools (the Schools) is a California nonprofit public benefit corporation and is organized to manage and operate two public charter schools, Grow Public Schools - Arvin and Grow Public Schools - Shafter. The Schools began serving students in August 2011 and August 2017, respectively. Grow Public Schools - Arvin and Grow Public Schools - Shafter are sponsored by the Kern County Office of Education and Richland Union Elementary School District, respectively (the Sponsors).

The Schools is funded principally through state of California public education monies received through the California Department of Education and the Sponsors.

The charters may be revoked by the Sponsors for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting, and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the Schools' programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, information technology, and other expenses, which are allocated on the basis of estimates of time and effort. Occupancy expenses are allocated on a square footage basis.

Cash and Cash Equivalents

The Schools defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. 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.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The estimated useful lives range from 1.25 to 40 years.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the Schools is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Schools does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2022.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the Schools based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Schools has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the Schools have conditional grants of \$3,434,715 of which \$852,105 is recognized as deferred revenue in the statement of financial position.

Other Revenue

Other revenue consist primarily of food services and other services. The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably the course of the academic year.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Schools is a nonprofit entities exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Schools is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Schools files an exempt school return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Evaluation of Subsequent Events

The Schools has evaluated subsequent events through December 13, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date, comprise of the following:

Cash and Cash Equivalents	\$ 16,023,778
Accounts Receivable	2,916,195
Donor Restricted Net Assets	<u>(382,254)</u>
Total	<u>\$ 18,557,719</u>

As part of its liquidity management plan, the Schools monitors liquidity required and cash flows to meet operating needs on a monthly basis. The Schools structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The Schools maintains a portion of its cash in the Kern County Treasury (the County). The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at costs which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the Schools' deposits in this pool as of June 30, 2022, as provided by the pool sponsor was approximately \$4,102,878.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CONCENTRATION OF CREDIT RISK (CONTINUED)

The Schools maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The Schools has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements are presented net of accumulated depreciation. The Schools capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense was \$279,408 as of June 30, 2022.

The components of property, plant, and equipment as of June 30, 2022 are as follows:

Furniture , Fixtures, and Equipment	\$ 2,135,998
Leasehold Improvements	1,521,726
Less: Accumulated Depreciation and Amortization	<u>(1,570,764)</u>
Total Property, Plant, and Equipment	<u><u>\$ 2,086,960</u></u>

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes.

	<u>Arvin Campus</u>	<u>Shafter Campus</u>	<u>Total</u>
Satisfaction of Purpose Restrictions:			
Child Nutrition Funds	<u>\$ 227,984</u>	<u>\$ 154,270</u>	<u>\$ 382,254</u>

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 OPERATING LEASES

The Schools has operating leases for the school facilities with a related party. Related party rent expense for the year ended June 30, 2022 was \$1,578,600. The Schools lease administrative and professional office spaces with an unrelated third party. Lease expense under these lease agreements for the year ended June 30, 2022 was \$124,789.

The future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Arvin Campus</u>	<u>Shafter Campus</u>	<u>CMO</u>	<u>Total</u>
2023	\$ 899,147	\$ 678,304	\$ 42,952	\$ 1,620,403
2024	898,128	677,535	3,587	1,579,250
2025	899,595	678,642	-	1,578,237
2026	900,579	679,384	-	1,579,963
2027	898,227	677,610	-	1,575,837
Thereafter	21,588,633	16,286,167	-	37,874,800
Total	<u>\$ 26,084,309</u>	<u>\$ 19,677,642</u>	<u>\$ 46,539</u>	<u>\$ 45,808,490</u>

NOTE 7 RELATED PARTY TRANSACTIONS

Grimm Family Education Foundation

Barbara Grimm Marshall, Barry Goldner, and Sean McNally, Jim Camp, and Catherine Grimm Gardiner are the Directors of the Grimm Family Education Foundation.

The Foundation provides school administrative support for the Edible Schoolyard Program at no cost to Grow Public Schools (pursuant to the operating agreement between the Grimm Family Education Foundation and Grow Public Schools) and has loaned funds at no interest to Grow Public Schools for the operation of the charter school. There was no balance on the working capital line at June 30, 2022.

RLG Land Foundation

RLG Land Foundation is a separate California nonprofit public benefit corporation, of which Melissa Grimm, Catherine Card, and Polly Thomas are the Directors. RLG Land Foundation acquired and developed both the Arvin and Shafter locations which is leased to Grow Public Schools for the charter school. RLG Land Foundation leases the property to Grow Public Schools at below fair value (see Note 6).

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the Schools chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The Schools has no plans to withdraw from this multiemployer plan.

State Teachers' Retirement System (STRS)

Plan Description

The Schools contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021, total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The Schools did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Schools is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Schools' contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 967,086	100%
2021	916,165	100%
2022	1,121,547	100%

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES

The Schools have received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

**GROW PUBLIC SCHOOLS
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

Grow Public Schools (the Schools) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The Schools began serving students in 2011 and are sponsored by the Kern County Office of Education (the Sponsor) for the Arvin Campus and the Richland Union Elementary School District (the Sponsor) for the Shafter Campus.

The charter school number for the Arvin Campus is: 1292.
 The charter school number for the Shafter Campus is: 1847.

The board of directors and the administrators as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires
Tom Mestmaker	President	May 2023
Manuel Pantoja	Secretary & Arvin Community Rep	April 2023
Matt Look	Schools Parent Rep	November 2022
Jean Fuller	Member	July 2022
Ernie Unruh	Member	August 2023

ADMINISTRATORS

Casey Yeazel	Executive Director, Grow Public Schools (through July 14, 2022)
Doc Ervin	Executive Director, Grow Public Schools (effective July 14, 2022)
Hurshel Williams	Principal, Grow Public Schools - Arvin
Brook Webb	Principal, Grow Public Schools – Shafter (through April 2022)
Lacie Harris	Interim Principal, Grow Public Schools – Shafter (effective April 2022)

**GROW PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Arvin Campus:				
Kindergarten	36,000	64,680	178	In compliance
Grade 1	50,400	66,090	178	In compliance
Grade 2	50,400	66,090	178	In compliance
Grade 3	50,400	66,090	178	In compliance
Grade 4	54,000	66,090	178	In compliance
Grade 5	54,000	66,090	178	In compliance
Grade 6	54,000	66,090	178	In compliance
Grade 7	54,000	66,090	178	In compliance
Grade 8	54,000	66,090	178	In compliance
Shafter Campus:				
Kindergarten	36,000	67,535	178	In compliance
Grade 1	50,400	71,060	178	In compliance
Grade 2	50,400	71,060	178	In compliance
Grade 3	50,400	71,060	178	In compliance
Grade 4	54,000	71,060	178	In compliance
Grade 5	54,000	71,060	178	In compliance
Grade 6	54,000	71,060	178	In compliance
Grade 7	54,000	71,060	178	In compliance
Grade 8	54,000	71,060	178	In compliance

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**GROW PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Classroom Based</u>	<u>Total</u>	<u>Classroom Based</u>	<u>Total</u>
Arvin Campus:				
Grades K-3	308.39	308.39	307.03	307.03
Grades 4-6	227.06	227.06	226.52	226.52
Grades 7-8	178.80	178.80	176.28	176.28
ADA Totals	<u>714.25</u>	<u>714.25</u>	<u>709.83</u>	<u>709.83</u>
Shafter Campus:				
Grades K-3	330.62	330.62	331.21	331.21
Grades 4-6	231.03	231.03	231.32	231.32
Grades 7-8	142.76	142.76	142.98	142.98
ADA Totals	<u>704.41</u>	<u>704.41</u>	<u>705.51</u>	<u>705.51</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**GROW PUBLIC SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

	<u>Arvin Campus</u>	<u>Shafter Campus</u>
June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	\$ 11,759,241	\$ 4,757,517
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Prepaid Expenses and Other Assets	95,775	68,455
Accounts Payable	<u>(95,775)</u>	<u>(68,455)</u>
Net Adjustments and Reclassifications	<u>-</u>	<u>-</u>
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 11,759,241</u>	<u>\$ 4,757,517</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**GROW PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Federal Expenditures
U.S. Department of Education				
Pass-Through Program From California Department of Education:				
Every Student Succeeds Act:				
Title I, Part A, Basic Grants: Low-Income and Neglected	84.010	14329		\$ 496,993
Title II, Part A, Improving Teacher Quality	84.367	14341		66,919
Title III, Limited English Proficiency	84.365	14346		65,052
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A		35,520
Charter School Facilities Grant	84.282D	N/A		340,452
Special Education - IDEA Cluster	84.027	13379		280,293
Total Special Education Cluster				<u>280,293</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):				
Governor's Emergency Education Relief Fund (GEER)	84.425C	15517	COVID-19	472,541
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	COVID-19	35
Elementary and Secondary School Emergency Relief Fund II (ESSER II) Fund	84.425D	15547	COVID-19	606,811
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	1,051,532
Total Elementary and Secondary School Emergency Relief Fund				<u>2,130,919</u>
<i>Total U.S. Department of Education</i>				
				3,416,148
U.S. Department of Agriculture				
Pass-Through Program From California Department of Education:				
Child Nutrition Programs Cluster	10.555	N/A		1,785,626
<i>Total U.S. Department of Agriculture</i>				<u>1,785,626</u>
Total Federal Expenditures				
				<u>\$ 5,201,774</u>

N/A - Pass-through entity number not readily available or not applicable.

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.
(20)

**GROW PUBLIC SCHOOLS
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Schools and whether the Schools complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of 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.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Schools under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Schools, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Schools.

NOTE 5 INDIRECT COST RATE

The Schools has elected to use a rate other than the 10 percent de minimus indirect cost rate allowed under Uniform Guidance.



**INDEPENDENT AUDITORS' 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**

Board of Directors
Grow Public Schools
Bakersfield, California

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 Grow Public Schools (the Schools), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Schools' 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 the Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Schools' 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 financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schools' 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 Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE**

Board of Directors
Grow Public Schools
Bakersfield, California

**Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program**

We have audited Grow Public Schools' (the Schools) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Schools' major federal programs for the year ended June 30, 2022. The Schools major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Schools 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 major federal program. Our audit does not provide a legal determination of the Schools 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 the Schools federal programs.

Auditors' 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 the Schools 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance 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 the Schools compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 the Schools compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Schools internal control over 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Schools internal control over compliance. Accordingly, no such opinion is expressed.

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 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 federal 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 federal 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 federal 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 Auditors' 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2022



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Grow Public Schools
Bakersfield, California

Opinion on State Compliance

We have audited Grow Public Schools (the Schools) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The Schools' State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Schools 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. Our audit does not provide a legal determination of the Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the Schools' 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 GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel 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 the Schools' compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, 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 the Schools' compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Schools' internal control over 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 *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the Schools' internal control over compliance. Accordingly, no such opinion is expressed.

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.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Schools' compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
 December 13, 2022

**GROW PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
84.425C	Governor’s Emergency Education Relief Fund
84.425D	Elementary and Secondary School Emergency Relief (ESSER) Fund
84.425D	Elementary and Secondary School Emergency Relief (ESSER II) Fund
84.425U	Elementary and Secondary School Emergency Relief (ESSER III) Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? x yes _____ no

**GROW PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
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

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Section IV – Findings and Questioned Costs – State Compliance

2022-001 Average Daily Attendance Reporting 10000

Grow Public School – Arvin #1292

Criteria: Pursuant to the provisions of Education Code Section 19850, the Second Principal (P2) and Annual reports of attendance submitted to the California Department of Education should be supported by written contemporaneous records that document all pupil attendance included in the charter Schools' Average Daily Attendance (ADA) calculations.

Condition: During our testing on ADA we calculated that the Grow Public Schools - Arvin P2 Reports over-reported ADA.

**GROW PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

2022-001 **Average Daily Attendance Reporting (Continued)**

10000

Effect: The Schools for the Arvin Campus over-reported ADA for the P2 ADA Report by 3.33 ADA.

Cause: It appears that the Schools had over-reported on their P2 based on original monthly summaries. When the Schools reconciled the monthly summaries for the P-Annual, the P-2 was locked and the Schools was not able to submit the report a revised P-2 to the Chartering Authorities.

Questioned Costs and Units: The question costs generated from over-reporting ADA as follows, this was determined using the Derived ADA Value calculation worksheet the California Department of Education for a total of \$39,363.86 and the Average Daily Attendance was adjusted as follows:

Charter Number	School	Derived Value of ADA for Grades:			Total
		TK-3	4-6	7-8	
1292	Grow Public School - Arvin	12,319.31	11,326.60	11,661.64	
	ADA Overstatement from P-2	(0.98)	(0.34)	(2.01)	(3.33)
	Total Questioned Costs	(12,072.92)	(3,851.04)	(23,439.90)	(39,363.86)

	Second Period Report		Corrections		Annual Report	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
	Arvin Campus:					
Grades K-3	308.39	308.39	(0.98)	(0.98)	307.03	307.03
Grades 4-6	227.06	227.06	(0.34)	(0.34)	226.52	226.52
Grades 7-8	178.80	178.80	(2.01)	(2.01)	176.28	176.28
ADA Totals	714.25	714.25	(3.33)	(3.33)	709.83	709.83

Repeat Finding: No

Recommendation: We recommend that the school implement procedures to accurately report ADA in the P-2 Reports in a timely manner.

Corrective Action Plan (Unaudited): Management has reached out to the Charter Authorities and to CDE to request revisions of the P-2, but has been told that the P-2 has been locked and revisions cannot be completed until March 2023 due to the new CDE reporting platform being locked. While the P-2 report was accurately prepared and submitted per the original deadline and contemporaneous documentation, management has revised the submission processes for necessary revisions due to Independent Study timeframes and the limitations presented on the new CDE reporting platform. All revisions will now be submitted prior to the start of audit testing for the reporting year, which should avoid future issues with CDE reporting software.

**GROW PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for the prior year.

**RESOLUTION
of the
KERN COUNTY BOARD OF EDUCATION**

WHEREAS, the perpetuation of our democracy, freedom, way of life, and competitive marketplace is dependent on preparing each successive generation of our youth for the reins of leadership in our community, state, and nation; and,

WHEREAS, National and Global Youth Service Days reach out to our youth and work with them toward addressing the needs of our communities through hands-on volunteer efforts that, in turn, improve the quality of life; and,

WHEREAS, through service-learning activities, our youth learn about problems and potential solutions that they can take with them into adulthood and communicate to others in their home communities; and,

WHEREAS, such volunteer service learning activities do much to promote awareness and education to children, adults, the media, along with local, state, and national policymakers; now therefore,

BE IT RESOLVED that the Kern County Board of Education recognizes April 21-23, 2023 as National and Global Youth Service Days and urges our community members to continue their long-running efforts to support our youth as they evolve into our leaders of tomorrow.

BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION

Date: March 14, 2023

*Mary C. Barlow, Ed.D.
Ex Officio Secretary
Kern County Superintendent of Schools*

**RESOLUTION
of the
KERN COUNTY BOARD OF EDUCATION**

WHEREAS, the "Day of the Teacher" has been established by Education Code Section 37222.10 to be observed on the second Wednesday in May of each year; and

WHEREAS, providing quality education to the young people of Kern County continues to be the greatest challenge in education as well as society's most vital responsibility; and

WHEREAS, society relies largely on school teachers to ensure proper instruction in a wide variety of subjects, ranging from arithmetic to zoology; and

WHEREAS, in addition to teaching academic subjects, teachers provide guidance, support, and encouragement to their students; and

WHEREAS, history has shown that many times the interest and attention of a favorite teacher has steered a student into a career field in which that student later excels; and

WHEREAS, it is appropriate that society should not only recognize California's teachers, but also express gratitude for the care and concern they have demonstrated for their students: Now therefore be it

RESOLVED, that the Kern County Board of Education designates May 10, 2023 as the Day of the Teacher in Kern County and encourages all citizens to participate in the various scheduled observances and to express their appreciation to teachers for their continuing loyalty and dedication to the children and youth of Kern County.

BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION

Dated: March 14, 2023

*Mary C. Barlow, Ed.D.
Ex Officio Secretary
Kern County Superintendent of Schools*

**RESOLUTION
OF THE
KERN COUNTY BOARD OF EDUCATION**

WHEREAS, in recognition of school bus drivers throughout California, the State Assembly has designated the fourth Tuesday in April, or April 25, 2023, as School Bus Driver Day; and

WHEREAS, before an individual can qualify to operate a school bus, they must successfully pass examinations administered by the California Department of Motor Vehicles and the California Highway Patrol, which includes demonstrating a knowledge of first aid as well as competency to operate a school bus; and

WHEREAS, the county superintendent has a staff of 75 professional school bus drivers who collectively drive more than two million miles each year transporting students with special needs; and

WHEREAS, these special students are transported throughout Kern County often in challenging terrain, road and weather conditions; and

WHEREAS, many children we transport are medically fragile and drivers have at times had to administer emergency aid until medical personnel arrived; and

WHEREAS, despite these considerable challenges, many of the bus drivers we employ have transported children for hundreds of thousands of miles without a preventable accident, including one former driver who logged more than one million accident-free miles; and

WHEREAS, many of our transportation staff participate in annual "School Bus Rodeos" which test their skills in making difficult turns, parallel parking a 40-foot bus and other challenging maneuvers; and

WHEREAS, a considerable number of our drivers have developed relationships with families of these special children and even provide food baskets to those in need during the holiday season each year; now therefore be it

RESOLVED, that the Kern County Board of Education takes extreme pleasure in commending these dedicated drivers on "School Bus Driver Day" and know that the safe transport of our children always is their highest priority.

BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION

Dated: March 14, 2023

*Mary C. Barlow, Ed.D.
Ex Officio Secretary
Kern County Superintendent of Schools*