

# REGULAR MEETING OF THE KERN COUNTY BOARD OF EDUCATION

Board Room  
1300 17<sup>th</sup> Street, City Centre, Bakersfield  
April 11, 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 17<sup>th</sup> 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](mailto: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 March 14, 2023        | Written, Pgs. 1-7 | 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. 8, 11-16
- b. Approval of Substitute Teachers List                      Written, Pgs. 8, 17
- c. Approval of Graduation Diplomas                      Written, Pgs. 8, 18

### **IV. INFORMATIONAL ITEMS**

**Non -Action**

- a. Student Awards Reception and Retiree Reception                      Oral, Pg. 9
- b. REALMS Charter Oversight Report- Response from REALMS Charter Leadership Team                      Oral, Pg. 9

### **V. NEW BUSINESS**

- a. Board Policy 0420.4 Charter Schools Discussion and Consideration of Adoption of Policy                      Oral/Written, Pgs. 9, 19-20                      **Action**
- b. Public Hearing-Wonderful College Prep Academy-Delano Charter Material Revision                      Oral/Written, Pg. 9 and Included Separately                      **Action**
- c. Education Code Section 35292.6 Stocking Feminine Hygiene Products In Public School Restrooms                      Oral, Pg. 9                      **Action**
- d. Resolution-Classified School Employee Week                      Oral/Written, Pgs. 9, 21                      **Action**

- |   |   |                   |
|---|---|-------------------|
| e. Resolution-School Health Month                   | Oral/Written, Pgs. 10, 22                     | <b>Action</b>     |
| f. Resolutions-Retiring Personnel                   | Oral/Written, Pgs. 10, 23-30                  | <b>Action</b>     |
| g. Williams Act Uniform Complaint Quarterly Reports | Written, Pgs. 10, 31-32                       | <b>Action</b>     |
| h. KCSOS Audit Report                               | Oral/Written, Pgs. 10 and Included Separately | <b>Action</b>     |
| i. Wonderful College Prep Academy Audit Report      | Oral/Written, Pgs. 10, 33-78                  | <b>Action</b>     |
| j. Emergency Contact List                           | Oral, Pg. 10                                  | <b>Non-Action</b> |

**VI. REPORT OF COUNTY BOARD MEMBERS**

**VII. REPORT OF COUNTY SUPERINTENDENT**

**VIII. AGENDA ITEMS FOR NEXT MEETING**

**IX. TIME OF NEXT MEETING – MAY 9, 2023**

**X. ADJOURNMENT**

MINUTES OF THE KERN COUNTY BOARD OF EDUCATION

March 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 17<sup>th</sup> Street, Bakersfield, California.

BOARD MEMBERS  
PRESENT

Paula E. Bray, Lori J. Cisneros, Daniel R. Giordano, Mary M. Little and Joseph L. Marcano.

ALSO PRESENT

Dr. Mary Barlow, superintendent, Dr. John Mendiburu, associate superintendent, Dr. Lisa Gilbert, deputy superintendent, Ms. Priscilla Quinn, assistant superintendent, Mr. Christian Shannon, assistant superintendent, Mr. Jonathan Medina, district fiscal analyst, Administration and Finance, Mr. Steve Sanders, chief of staff, Mr. Grant Herndon, general counsel, Schools Legal Service, Mr. William Hornback, charter school consultant, and Ms. Cathie Morris, charter school consultant.

ABSENT

Board President Ronald G. Froehlich and Board Member Jose E. Gonzalez were absent.

CALL TO ORDER

Board Vice President, Mr. Giordano, called the meeting to order.

MINUTES

(63) Motion by Ms. Little, seconded by Ms. Bray, to approve the minutes of the February 14, 2023 meeting as presented. Vote as follows:

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

HEARING OF CITIZENS

Mr. Dennis McLean said that he would like to support a closing remark that Trustee Little made at the February meeting to put a Board resolution on the agenda expressing opposition of the legislation requiring hygiene machines in the boys' restrooms at schools.

Mr. Wayne Wong reported on a ministry service that is going on in Bakersfield making a difference in lives now. Mr. Wong said he will pray for the Board because it has a tough job.

Ms. Cisneros requested that Mr. McLean's request be an item for the April agenda.

CONSENT  
AGENDA

(64) Action was taken on the following consent items: temporary teaching certificates (Exhibit 22-23-79), substitute teaching list (Exhibit 22-23-80), and graduation diplomas (Exhibit 22-23-81). Motion by Ms. Bray, seconded by Ms. Cisneros, to approve the consent items. Vote as follows:

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

INFORMATIONAL  
ITEMS

Dr. Barlow reported that the Division of Instructional Services has requested three board members to go on stage at the Alternative Education Graduation on Saturday, June 3, 2023 to assist with the graduation service. Ms. Cisneros, Ms. Bray, and Ms. Little said they will do this.

TRANSPORTATION(65)  
PLAN

Mr. Shannon reported that the 2022 Budget Act provides home-to-school transportation funding and a condition of the funding requires the local governing board adopt a plan for the funding. The plan was included in the board packet for review and is Exhibit 22-23-82. Mr. Shannon and Ms. Quinn answered board member questions regarding the funding. Mr. Shannon asked for questions from the public, including comments emailed prior to and during the presentation about the plan and the funding and hearing none, he recommended the plan for adoption. Motion by Ms. Bray, seconded by Mr. Marciano, to adopt the transportation plan. Vote as follows:

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

BUDGET  
REVISIONS

(66) Dr. Barlow reported that this is the last meeting that Ms. Quinn will attend as she is retiring. Dr. Barlow thanked Ms. Quinn for her exemplary service and introduced Mr. Jonathan Medina as the new Assistant Superintendent of Fiscal Services. Ms. Quinn reviewed the revisions to the 2022-2023 budget and answered board member questions. The report for the budget revisions is Exhibit 22-23-83. Motion by Ms. Bray, seconded by Mr. Marciano, to approve the budget revisions. Vote as follows:

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

SECOND  
INTERIM  
REPORT

(67) Ms. Quinn reviewed the Second Interim Report and answered board member questions. The report is Exhibit 22-23-84. Motion by Ms. Little, seconded by Ms. Bray, to receive and file the report. Vote as follows:

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

REALMS  
PROGRESS  
REPORT

Ms. Cathie Morris is the lead for the charter school oversight team, and Ms. Morris reported that she has been making regular visits to REALMS to monitor the progress. She reported that the academy has put in significant effort to correct issues and Ms. Morris reviewed the progress report (Exhibit 22-23-85). The next site visit is in May. The state dashboard reflects that REALMS student performance is in a low level for math. The site visits

to the classrooms have shown that the academy is struggling academically. The teachers at the academy are receiving professional development from the KCSOS Instructional Services Division. The academy's biggest issue is student achievement and there is concern about their level of support for students with disabilities. Ms. Little asked for examples of the classroom concerns and Ms. Morris said the level of direct instruction is low and because of that the student engagement is low and student performance is low. Ms. Morris described that in direct instruction, the teacher introduces new instructional content and demonstrates it for students and then has the students practice and guides them through independent practice before releasing them on their own. She stated they are seeing little direct instruction. The academy is working to address their learning strategy issues. Ms. Cisneros asked if observation is done through different stages of the day and classrooms. Ms. Morris said observation is done throughout the day at different times. Ms. Morris said she would be happy to ask the new director, Mr. Don Beene, chief academic officer, to attend a board meeting to answer Board questions

BOARD POLICY (68)  
0420.4 CHARTER  
SCHOOLS

Mr. William Hornback, attorney and charter school consultant, was available to answer questions regarding the policy (Exhibit 22-23-86). Ms. Little asked if she could add language to the policy. Mr. Hornback asked that board members submit proposed changes in writing, and he will get back with a response. Ms. Little said it lacks a description of the services that the county office provides. Mr. Hornback said that a policy would not give those details, and those details would be in the superintendent's administrative regulations. Ms. Little stated she would like the policy to state something about the types of assistance given to charter schools when they have some type of trouble. Dr. Barlow asked board members to put suggested policy language changes in writing.

Ms. Cisneros said the checklist referenced California Ed Codes but it would be helpful to have more information on what those codes are and the policy should be founded on the Ed Codes first. Mr. Hornback said that the bylaw is in accordance with California Education Code and covers the education code mandates for obligations and responsibilities of a county board of education. The detail of how that gets accomplished is found in the administrative regulations.

Mr. Marcano asked why should the Board adopt a policy now if the office has managed without one for years and how is this policy an advantage for the Board. Mr. Hornback said that a policy will make the Board more transparent about what its rules are when dealing with charter schools.

County boards now have a greater responsibility since the passage of AB 1505 (2019) where the State Board of Education no longer approves charters. It is better to have a policy in writing, if someone asks for your policies. Mr. Marcano asked what is the drawback for adopting this policy as it may limit the Board's authority. The word rigorous is used in the policy and is not found in the statute. The word rigorous seems to set a higher standard than what is required. Mr. Hornback said that it reflects the history of this Board and its approvals and denials over the years. Strong petitions, strong groups, strong programs have been approved and things that are weaker have failed.

Mr. Marcano said he is concerned that the schools that are not Grimmway will fail and it seems unfair. Mr. Hornback said if a school is smaller and has less resources then it should be assessed to determine if it has sufficient plans and resources to provide a sound education.

Mr. Marcano said the administrative regulations are developed based on an interpretation and it limits the Board. Does it open the Board up to liability if the Board votes against recommendations. Dr. Barlow said the administrative regulations are completed and were provided to the Board. The Board can render its decision, and it does not have to accept staff's recommendations. The liability to the Board is when a petitioner or an opponent of the charter perceives that the petitioner failed to meet the state requirements, a recent example is the public records request and letter from the Delores Huerta Foundation and Disability Rights California objecting to the Board's approval of the CAAT petition.

Mr. Marcano asked what happens if the Board does not adopt this policy or any policy. Mr. Hornback said that things would continue as they have been for twenty years. Ms. Bray said that a policy would enable people outside the office to see what the office does. Mr. Marcano requested that this item be tabled to receive input from Mr. Froehlich and Mr. Gonzalez. Motion by Ms. Cisneros, seconded by Mr. Marcano, to table this item to April and board members are to submit questions or suggestions to Dr. Barlow to give to the board president.

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

REALMS  
AUDIT REPORT

(69) Ms. Quinn reported that the audit is clean and has no findings. Ms. Little asked if any schools have findings reported and Ms. Quinn said yes there are schools with findings. The report is Exhibit 22-23-87. Motion by Mr. Marcano, seconded by Ms. Cisneros, to accept and file the report. Vote as follows:

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

GROW  
ACADEMY  
AUDIT REPORT

- (70) Ms. Quinn reported that this academy's report was also clean and has no findings. The report is Exhibit 22-23-88. Motion by Mr. Marciano, seconded by Ms. Little, to accept and file the report. Vote as follows:

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

RESOLUTION-  
NATIONAL  
YOUTH  
SERVICES DAY

- (71) Dr. Barlow reported that the resolution (Exhibit 22-23-89) encourages students and the community to support youth public services. Motion by Ms. Bray, seconded by Mr. Marciano, to adopt the resolution. A roll call vote was taken:

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

RESOLUTION-  
DAY OF THE  
TEACHER

- (72) Dr. Barlow reported that the resolution honors the importance of teaching and how teachers change students lives. The teaching profession has had a difficult time attracting new teachers to the profession. The resolution is Exhibit 22-23-90. Motion by Ms. Little, seconded by Mr. Marciano, to adopt the resolution. A roll call vote was taken:

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

RESOLUTION-  
SCHOOL BUS  
DRIVER DAY

- (73) Dr. Barlow reported that school bus drivers must pass driving tests to become certified and tests to remain certified, and travel long distances on difficult roads. Our school bus drivers know the names of their students and the families they serve. This resolution is to show Board appreciation. The resolution is Exhibit 22-23-91. A school bus rodeo will be held on March 25, 2023 at the School Services Center on Union Avenue. Motion by Ms. Bray, seconded by Ms. Cisneros, to adopt the resolution. A roll call vote was taken.

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

BOARD REPORTS

Ms. Little gave a congratulations to the 109 ROC students that qualified for the state competition. Ms. Little expressed concern for teachers working in overcrowded classrooms. She enjoyed the student led Pledge of Allegiance at the board meetings and would like to continue this. She expressed her concern for damage to student mental health as a result of having hygiene machines in the boys' restrooms at schools and it is her desire to pursue a means to end this even if it means not receiving funding.



Ms. Cisneros agreed with Ms. Little with regards to the hygiene machines. Ms. Cisneros said that she wants to have a system where a person that attends a board meeting with a concern or questions that is expressed can be connected with someone that can give them information on how to resolve their concern or issue. Ms. Little said she liked this idea and can we also do this with the public that is watching the meeting online.

Dr. Barlow said that if a member of the public submits a concern to the secretary, Gaye Edwards, then that question or concern is routed to the appropriate person. KCSOS takes calls from parents routinely, and has management consultants that are retired superintendents to help parents navigate school systems. Most concerns regarding school districts come into the office rather than at a board meeting. Ms. Cisneros said she would like us to take contact information at the board meetings if a community member expresses a concern and give it to someone internally.

Mr. Herndon reviewed that members of the public are able to request an item for a K-12 school district board agenda, but that is not the case for a county board agenda. Board Bylaw 9322 states that the board president and the superintendent will develop the board agenda. A board member may request an item be placed on the agenda if they wish to advance Mr. McLean's recommendation and the superintendent and the board president shall review the requested agenda item to determine if the item is to be placed on the agenda.

Ms. Bray reported that today is Pi Day. Pi Day means science and math and so she brought a book about topography that gives information about how map making challenges have evolved. One of the authors of the book is from Kern County.

## SUPERINTENDENT REPORT

Mr. Sanders introduced the changes made to the board web page at [www.kern.org](http://www.kern.org). The page will have a livestreaming link and a dedicated YouTube channel.

Dr. Barlow reported there will be an FBI Active Shooter Prevention Training on March 17, 2023. Dr. Barlow congratulated the deaf and hard of hearing students that competed in the national robotics competition and this was the first time they traveled to the event.

The due process hearing in the KHSD matter is continuing. There is a public records request regarding the CAAT charter petition. The MOU for the CAAT charter school is still in negotiations and may be completed in time for the April board meeting. Ms. Little asked if we are going to follow up on the emergency procedures and having a contact list available for emergency procedures in extreme emergencies to notify board members.

County Board Meeting  
March 14, 2023  
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**ITEMS FOR NEXT  
BOARD MEETING**

Charter school policy discussion and hygiene machines in the boys' restrooms

**NEXT MEETING**

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 17<sup>th</sup> Street, City Centre, Bakersfield, California.

**ADJOURNMENT**

The meeting adjourned at 8:30 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 March 14, 2023 Meeting.

Recommendation: That the Board approve the minutes of the regular meeting of March 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 11-16. On page 17 is a list of substitute teachers and on pages 18 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. Student Awards Reception and Retiree Reception

Student awards will be presented to students from the Alternative Education Program at the beginning of the May 9, 2023 board meeting. A reception for retirees will be held immediately before the June 13, 2023 board meeting and then retirement plaques will be presented to the retirees at the beginning of the board meeting.

b. REALMS Charter Oversight Report

REALMS Leadership Team will provide an update on their progress.

#### V. NEW BUSINESS

a. Board Policy 0420.4 Charter Schools Discussion and Consideration of Adoption

The Board will hear a presentation on the history/development of the charter petition reviews policy/practice and discuss next steps. The policy is on pages 19-20.

Recommendation: That the Board shall adopt a policy or establish a workgroup appointed by the president to work with staff on the development of a board policy.

b. Public Hearing- Wonderful College Prep Academy-Delano Charter Material Revision

The charter revised its governance structure which is described in the material revision. This is the public hearing for public comment. The Board will be asked to approve the material revision at the next regular board meeting. The materials are included separately in the packet.

Recommendation: That the Board shall open the meeting for public comment.

c. Education Code Section 35292.6 Stocking Feminine Hygiene Products in Public School Restrooms

Ms. Melissa Allen, attorney, Schools Legal Service will present background information on AB 367 and Mr. Christian Shannon, assistant superintendent, Support Services, will discuss KCSOS implementation of AB 367 in KCSOS operated student programs

Recommendation: The Board discuss the information provided

d. Resolution – Classified School Employee Week

Since 1986, California has taken the third week in May to honor the invaluable contributions of classified school employees. On page 21 is a copy of a proposed resolution for the Board's consideration honoring the contributions of classified employees to quality education.

Recommendation: That the Board adopt the resolution.

e. Resolution – School Health Month

On page 22 is a copy of a proposed resolution for the Board's consideration for School Health Month to commend school nurses and other health personnel for their outstanding contributions to the cause of better health among the students of Kern County.

Recommendation: That the Board adopt the resolution.

f. Resolutions-Retiring Personnel

Resolutions for retiring personnel are found on pages 23-30.

Recommendation: That the Board adopt the resolutions.

g. Williams Act Uniform Complaint Quarterly Reports

The Williams Lawsuit Settlement implementation legislation requires that a quarterly report be provided to the governing board on the nature and resolution of all complaints. The quarterly report from KCSOS Special Education school sites and Alternative Education school sites is found on pages 31-32.

Recommendation: That the Board receive and file the reports.

h. Kern County Superintendent of Schools Audit Report

The audit report for the Kern County Superintendent of Schools for the fiscal year ending June 30, 2022 was included separately in the packet of materials.

Recommendation: That the Board receive and file the report as presented.

i. Wonderful Academy Audit Report

The audit report for Wonderful Academy for both the Delano and Lost Hill sites for the fiscal year June 30, 2022 is found on pages 33-78.

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

j. Emergency Contact List

**VI. REPORT OF COUNTY BOARD MEMBERS**

**VII. REPORT OF COUNTY SUPERINTENDENT**

**VIII. AGENDA ITEMS FOR NEXT MEETING**

**IX. DATE OF NEXT MEETING: MAY 9, 2023**

The next regular meeting of the Kern County Board of Education will be held on Tuesday, May 9, 2023 at 6:30 p.m. in the Board Room at 1300 17<sup>th</sup> Street, City Centre, Bakersfield, California.

**X. ADJOURNMENT**

**TEMPORARY COUNTY CERTIFICATES**

**ISSUED AT THE COUNTY BOARD OF EDUCATION MEETING**

**April 11, 2023**

NAME	TCC#	CREDENTIAL	DISTRICT	ISSUED	MONTH FILED
ADELE, LIMON	26894	NEW: PRELIMINARY SCHOOL NURSE SERVICES CREDENTIAL	PANAMA	07/27/22	APRIL
BANUELOS HERNANDEZ, IVAN	26895	NEW: PIP: ED SPECIALIST: MODERATE/SEVERE	KCSOS	08/08/22	APRIL
GALLARDO, MARIO	26896	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	02/09/23	APRIL
HA, LYNNA	26897	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	07/28/22	APRIL
HACKER, ADAM	26898	NEW: WAIVER CCSD: CTE CREDENTIAL	MCFARLAND	08/01/22	APRIL
HADDADIN, LINDO	26899	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	10/26/22	APRIL
HALEY, THERESE	26900	NEW: PRELIMINARY ADMINISTRATIVE SERVICES CREDENTIAL	PANAMA	10/01/22	APRIL
HALL, ALYSSA	26901	NEW: PIP: ED SPECIALIST: MODERATE/SEVERE	PANAMA	07/25/22	APRIL
HAMER, BROOKE	26902	NEW: WAIVER SINGLE SUBJECT: ENGLISH W/ EL AUTH	PANAMA	08/01/22	APRIL
HAMILTON, CHRISTINA	26903	NEW: GELAP: SOCIAL SCIENCE	TEHACHAPI	08/08/22	APRIL
HAMILTON, CHRISTINA	26904	NEW: GELAP: SINGLE SUBJECT: BIOLOGICAL SCIENCE	TEHACHAPI	08/04/22	APRIL
HANDY, KYLE	26905	NEW: GELAP: MULTIPLE SUBJECT	FRUITVALE	08/08/22	APRIL
HANEY, BRYAN	26906	NEW: STSP: ED SPECIALIST: ESN; EL AUTHORIZATION	PANAMA	12/01/22	APRIL
HANEY, SAVANNAH	26907	NEW: PIP ED SPECIALIST: MILD/MODERATE; MODERATE/SEVERE	STANDARD	12/10/22	APRIL
HANEY, TABATHA	26908	NEW: PRELIMINARY ADMINISTRATIVE SERVICES CREDENTIAL	GREENFIELD	04/11/23	APRIL
HARMON, KIMBERLIE	26909	RENEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	EDISON	09/02/22	APRIL
HARRIS, CEANN	26910	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/18/22	APRIL
HAWLEY, ANDREW	26911	NEW: STSP SINGLE SUBJECT: ART	ROSEDALE	08/08/22	APRIL
HAYCOCK, DUSTIN	26912	NEW: SUPPLEMENTARY AUTHORIZATION: AGRICULTURE	PANAMA	08/15/22	APRIL
HEAD, RICHARD	26913	NEW: GELAP: SINGLE SUBJECT: SOCIAL SCIENCE	MUROC	08/01/22	APRIL
HEATH, FAITH	26914	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	12/13/22	APRIL
HEDSPETH, CARL	26915	NEW: GELAP: SINGLE SUBJECT: CHEMISTRY	KHSD	08/15/22	APRIL
HELMS, BROOKE	26916	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	12/02/22	APRIL
HEMANI, SEHRISH	26917	NEW: PRELIMINARY SPEECH LANGUAGE PATHOLOGIST	PANAMA	08/17/22	APRIL
HENDERSON, BREANNA	26918	NEW: PIP: ED SPECIALIST: MODERATE/SEVERE	PANAMA	07/13/22	APRIL
HERNANDEZ CHAVEZ, JESSICA	26919	NEW: STSP: MULTIPLE SUBJECT	LAKESIDE	08/15/22	APRIL
HERNANDEZ RIVERA, EVELYN	26920	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	09/07/22	APRIL
HERNANDEZ, DALIANA	26921	NEW: PIP ED SPECIALIST: MILD/MODERATE; MODERATE/SEVERE	KHSD	08/15/22	APRIL

HERNANDEZ, ELENA	26922	NEW: GELAP: SINGLE SUBJECT: ART	WONDERFUL	10/20/22	APRIL
HERNANDEZ, ELENA	26923	NEW: GELAP: SINGLE SUBJECT: ART	WONDERFUL	10/15/22	APRIL
HERNANDEZ, JASON	26924	NEW: STSP SINGLE SUBJECT: BIOLOGICAL SCIENCE	GROW	08/02/22	APRIL
HERNANDEZ, KARLA	26925	NEW: PIP SINGLE SUBJECT: ENGLISH	KHSD	08/15/22	APRIL
HERNANDEZ, MANUEL	26926	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	01/18/23	APRIL
HERNANDEZ, MARKIE	26927	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	01/24/23	APRIL
HERNANDEZ, MATTHEW	26928	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	01/31/23	APRIL
HERNANDEZ, MICHELE	26929	NEW: STSP MULTIPLE SUBJECT	STANDARD	10/02/22	APRIL
HERNANDEZ, NATALIA	26930	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	11/18/22	APRIL
HERNANDEZ, NESTOR	26931	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/29/22	APRIL
HERNANDEZ, PEARL	26932	NEW: STSP: SINGLE SUBJECT: ENGLISH	BCSD	08/12/22	APRIL
HERNANDEZ, ROCIO	26933	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	09/07/22	APRIL
HERNANDEZ, RONALD	26934	NEW: PIP: ED SPECIALIST: MODERATE/SEVERE	PANAMA	07/13/22	APRIL
HERNANDEZ, SARAH	26935	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	01/12/23	APRIL
HERNANDEZ, SIERRA	26936	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	09/19/22	APRIL
HERNANDEZ, SIERRA	26937	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	01/13/23	APRIL
HERRERA, ANDREA	26938	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	02/06/23	APRIL
HERRERA, JESSICA	26939	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	09/07/22	APRIL
HERRERA, MARCOS	26940	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/11/22	APRIL
HERRERA, MARCOS	26941	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	03/02/23	APRIL
HERRERA, STEVEN	26942	NEW: WAIVER CCSD	MCFARLAND	07/01/22	APRIL
HERRINGTON, KIP	26943	NEW: PRELIMINARY SINGLE SUBJECT: GENERAL SCIENCE	MUROC	08/01/22	APRIL
HESS, LAURA	26944	NEW: GELAP: WORLD LANGUAGES: ELD	ROSEDALE	09/01/22	APRIL
HICKERNELL, RYAN	26945	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	01/05/23	APRIL
HICKS, DANA	26946	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	11/01/22	APRIL
HICKS, J BAILEY	26947	NEW: STSP SINGLE SUBJECT: ENGLISH	KHSD	08/15/22	APRIL
HICKS, JESSICA	26948	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/22/23	APRIL
HIGH, JACOB	26949	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	12/12/22	APRIL
HIGH, JACOB	26950	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	01/17/23	APRIL
HIGUERA, LINDSEY	26951	NEW: EMERGENCY CLAD PERMIT	WONDERFUL	08/08/22	APRIL
HIGUERIA, ALYSSA	26952	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	09/16/22	APRIL
HILL, DANIEL	26953	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	10/01/22	APRIL
HILLAKER, TIFFANY	26954	NEW: PIP: ED SPECIALIST: MODERATE/SEVERE; ELAE	STANDARD	08/10/22	APRIL
HILLAN, KALEB	26955	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	09/14/22	APRIL
HINKLE, ELIJAH	26956	NEW: STSP: SINGLE SUBJECT: SOCIAL SCIENCE	SIERRA SANDS	11/20/22	APRIL
HINOJOSA, ANDREA	26957	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/09/23	APRIL
HINOJOSA, SERENA	26958	NEW: WAIVER: ADMINISTRATIVE SERVICES CREDENTIAL	TAFT	11/01/22	APRIL
HINSLEY, BRENT	26959	NEW: PIP: ED SPECIALIST: MILD/MODERATE; MODERATE/SEVERE	KHSD	08/15/22	APRIL
HINZO, MARISSA	26960	NEW: CLEAR: ADDED AUTHORIZATION: MODERATE/SEVERE	KHSD	08/17/22	APRIL

HITCHCOCK, AMANDA	26961	NEW: PIP MULTIPLE SUBJECT; ELAM	ROSEDALE	08/17/22	APRIL
HOFFMAN, KATHERINE	26962	NEW: PIP: SINGLE SUBJECT: ENGLISH	PANAMA	08/01/22	APRIL
HOFFMAN, KIMBERLY	26963	NEW: CLEAR MULTIPLE SUBJECT; REQUEST FOR APPROVAL OF SERVICES RENDERED W/O VALID CREDENTIAL	FRUITVALE	12/02/22	APRIL
HOLGREM, DAVID	26964	NEW: STSP MULTIPLE SUBJECT	BCSD	09/02/22	APRIL
HOLLE, NOAH	26965	NEW: INTERN SINGLE SUBJECT: PHYSICAL EDUCATION	KHSD	08/17/22	APRIL
HOLLINGSWORTH, TAMIKA	26966	NEW: SUPPLEMENTARY AUTHORIZATION: MATHEMATICS	DELANO	01/02/23	APRIL
HOLMAN, LINLEY	26967	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	MOJAVE	10/17/22	APRIL
HOLMES, ABIGAIL	26968	NEW: STSP: ED SPECIALIST: MODERATE/SEVERE; ECSE	PANAMA	07/29/22	APRIL
HOLMES, DEE JAE	26969	NEW: PIP MULTIPLE SUBJECT	PANAMA	08/01/22	APRIL
HOLMES, LINDSAY	26970	NEW: STSP SINGLE SUBJECT: MUSIC	WASCO	08/02/22	APRIL
HOLTY, JULIE	26971	NEW: PRELIMINARY SCHOOL NURSE SERVICES CREDENTIAL	FRUITVALE	12/02/22	APRIL
HOOPER, MACKENZIE	26972	NEW: GELAP: SINGLE SUBJECT: ENGLISH	PANAMA	08/01/22	APRIL
HOOPER, MICHAEL	26973	NEW: PIP MULTIPLE SUBJECT	SOUTH FORK	10/13/22	APRIL
HOOPER, MICHAEL	26974	NEW: PIP MULTIPLE SUBJECT EXTENSION	SOUTH FORK	02/14/23	APRIL
HOWLIN, BEYONKA	26975	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/24/23	APRIL
HOYT, MATTHEW	26976	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	ROSEDALE	08/17/22	APRIL
HUERTA PAMATZ, JENNIFER	26977	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/04/22	APRIL
HUGGINS, KATRINA	26978	NEW: INTERN ED SPECIALIST: MILD/MODERATE; MODERATE/SEVERE	KCSOS	09/02/22	APRIL
HUGGINS, KATRINA	26979	NEW: PIP ED SPECIALIST: MILD/MODERATE; MODERATE/SEVERE	KCSOS	07/22/22	APRIL
HUGHES, BRENT	26980	NEW: CCSD WAIVER	KHSD	08/15/22	APRIL
HUIH, DAVID	26981	NEW: WAIVER SINGLE SUBJECT: PHYSICAL EDUCATION	LAMONT	07/01/22	APRIL
HUKILL, ALEXANDER	26982	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	12/28/22	APRIL
HUMKEY, AUBREY	26983	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	02/17/23	APRIL
HUNTER, LAURA	26984	NEW: STSP SINGLE SUBJECT: MUSIC	DELANO	07/01/22	APRIL
HURD, MATTHEW	26985	NEW: PIP: ED SPECIALIST: MILD/MODERATE; MODERATE/SEVERE	KHSD	08/15/22	APRIL
HUTHMACHER, SAVANNAH	26986	NEW: STSP ED SPECIALIST: MILD/MODERATE	SIERRA SANDS	08/08/22	APRIL
LABUE, KRISTINA	26987	NEW: CLEAR MUTLIPLE SUBJECT; CLEAR SPECIALIST INSTRUCTION: READING	KCSOS	11/01/22	APRIL
LADD, MATTHEW	26988	NEW: WAIVER: ADAPTED PHYSICAL EDUCATION	TEHACHAPI	02/21/23	APRIL
LAFEVER, CHRISTOPHER	26989	NEW: GELAP: SINGLE SUBJECT: BIOLOGICAL SCIENCE	GROW	08/02/22	APRIL



LAGENFELD, MEGAN	26990	NEW: STSP SINGLE SUBJECT: MATHEMATICS	KHSD	09/01/22	APRIL
LAGUNAS, MARIA	26991	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	02/07/23	APRIL
LAMAS, CINDY	26992	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	11/09/22	APRIL
LAMB, KELLY	26993	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	08/05/22	APRIL
LANDUCCI, REBECCA	26994	NEW: STSP ED SPECIALIST: MILD/MODERATE; ECSE	GREENFIELD	08/18/22	APRIL
LANE, ASHLEY	26995	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	KCSOS	08/08/22	APRIL
LANE, THOMAS	26996	NEW: WAIVER: CCSD	KHSD	08/15/22	APRIL
LANGSTON, SHELBI	26997	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/21/23	APRIL
LANGWALD, PRISCILLA	26998	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	MOJAVE	10/01/22	APRIL
LASTRICO, TERESA	26999	NEW: TPSL: MULTIPLE SUBJECT; ED SPECIALIST	ROSEDALE	12/01/22	APRIL
LAVELLE, MATTHEW	27000	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/05/22	APRIL
LECAIN, SHERRYLEE	27001	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	08/08/22	APRIL
LEDERMAN, DANIELLE	27002	NEW: STSP MULTIPLE SUBJECT; ELAM	MUROC	08/01/22	APRIL
LEDESMA, VANESSA	27003	NEW: PRELIMINARY SPEECH LANGUAGE PATHOLOGIST	DELANO	09/19/22	APRIL
LEE, AIMEE	27004	NEW: STSP ED SPECIALIST: EXTENSIVE SUPPORT NEEDS	GREENFIELD	01/20/23	APRIL
LEE, AIMEE	27005	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/22/22	APRIL
LEE, SANMARU	27006	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/22/22	APRIL
LEE, SUN	27007	NEW: WAIVER: CCSD	KHSD	08/15/22	APRIL
LEMAN, BENJAMIN	27008	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	09/12/22	APRIL
LEMME, MARY	27009	NEW: STSP MULTIPLE SUBJECT	PANAMA	08/01/22	APRIL
LEMON, TAYLOR	27010	NEW: PIP ED SPECIALIST: MODERATE/SEVERE	FRUITVALE	08/08/22	APRIL
LENCIONI, ERIN	27011	RENEW: CLEAR MULTIPLE SUBJECT; REQUEST FOR APPROVAL OF SERVICES RENDERED W/O VALID CREDENTIAL	ROSEDALE	09/02/22	APRIL
LEON, CITLALI	27012	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	08/01/22	APRIL
LEON, KELLY	27013	NEW: CLEAR PPS: SCHOOL COUNSLEING	SIERRA SANDS	01/02/23	APRIL
LEON, MARTIN	27014	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	09/06/22	APRIL
LEON, MAYA	27015	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	09/13/22	APRIL
LEPE MORAN, JESSICA	27016	NEW: GELAP: MULTIPLE SUBJECT	LAMONT	09/01/22	APRIL
LEPE MORAN, JESSICA	27017	NEW: EMERGENCY BCLAD PERMIT	LAMONT	09/01/22	APRIL
LEWIS, KRISTEN	27018	RENEW: CLEAR MULTIPLE SUBJECT; REQUEST FOR APPROVAL OF SERVICES RENDERED W/O VALID CREDENTIAL	FRUITVALE	10/02/22	APRIL
LEWIS, VADA	27019	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	08/30/22	APRIL
LEWIS, VALERIE	27020	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	08/26/22	APRIL
LICON, LESLIE	27021	NEW: STSP ED SPECIALIST: MODERATE/SEVERE; ECSE	PANAMA	07/25/22	APRIL
LINDSEY, WILLIAMS	27022	NEW: PIP: ED SPECIALIST: MILD/MODERATE	SOUTHERN KERN	08/02/22	APRIL
LITTLE, DAVID	27023	NEW: CLEAR CCSD	KHSD	08/17/22	APRIL
LIZAOLA, TYLER	27024	NEW: PRELIMINARY SINGLE SUBJECT: ENGLISH	BCSD	08/06/22	APRIL

LOBATO, SAMANTHA	27025	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	09/27/22	APRIL
LOBATOS, BRENDA	27026	NEW: STSP MULTIPLE SUBJECT	BCSD	08/12/22	APRIL
LOFTUS, MONICA	27027	NEW: STSP SINGLE SUBJECT: MATHEMATICS	BCSD	11/02/22	APRIL
LOMBA, TIMOTHY	27028	NEW: INTERN ED SPECIALIST: MILD/MODERATE; ELAE	SIERRA SANDS	08/01/22	APRIL
LOMELI, ANAHI	27029	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	12/01/22	APRIL
LOMELI, ELISE	27030	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	01/19/23	APRIL
LONG, MARYLOU	27031	NEW: PRELIMINARY ADMINISTRATIVE SERVICES CREDENTIAL	KCSOS	11/01/22	APRIL
LONG, MARYLOU	27032	RENEW: PRELIMINARY ADMINISTRATIVE SERVICES CREDENTIAL: REMAINDER OF TIME	KCSOS	01/01/23	APRIL
LONG, MARYLOU	27033	RENEW: PRELIMINARY ADMINISTRATIVE SERVICES CREDENTIAL: REMAINDER OF TIME	KCSOS	05/01/23	APRIL
LOONEY, MARK	27034	NEW: PIP MULTIPLE SUBJECT	PANAMA	08/22/22	APRIL
LOPES, JOSHUA	27035	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	09/30/22	APRIL
LOPEZ BALDERAS, SABRINA	27036	NEW: WAIVER: SPEECH LANGUAGE PATHOLOGIST	LAMONT	09/10/22	APRIL
LOPEZ MONTOYA, BIRIDIANA	27037	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	02/23/23	APRIL
LOPEZ OCHOA, MIRKA	27038	NEW: SUPPLEMENTARY AUTHORIZATION: MATHEMATICS	PANAMA	09/01/22	APRIL
LOPEZ, ANDREA	27039	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	11/01/22	APRIL
LOPEZ, COLTON	27040	NEW: SELAP: ECSE	ROSEDALE	11/14/22	APRIL
LOPEZ, ELOY	27041	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/09/23	APRIL
LOPEZ, GUADALUPE	27042	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	07/18/22	APRIL
LOPEZ, GUADALUPE	27043	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/26/22	APRIL
LOPEZ, HAILEE	27044	NEW: INTERN ED SPECIALIST: MILD/MODERATE	TAFT	08/01/22	APRIL
LOPEZ, HECTOR	27045	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/14/23	APRIL
LOPEZ, JANDERLI	27046	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/29/22	APRIL
LOPEZ, MIKAYLA	27047	NEW: PIP: SINGLE SUBJECT: SOCIAL SCIENCE	BEARDSLEY	11/01/22	APRIL
LOPEZ, YOANA	27048	NEW: STSP MULTIPLE SUBJECT	ARVIN	08/19/22	APRIL
LOPEZ, YOANA	27049	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	08/08/22	APRIL
LOPEZ, YOANA	27050	NEW: WAIVER: BLCAD: SPANISH	ARVIN	12/20/22	APRIL
LORENZANA, ALYSSA	27051	NEW: STSP MULTIPLE SUBJECT	LAKESIDE	08/18/22	APRIL
LOSTETTER, EMILY	27052	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	01/18/23	APRIL
LOVE, NATALIE	27053	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	MOJAVE	10/01/22	APRIL
LOWE, CAMDEN	27054	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	02/07/23	APRIL
LOWRY, KELCI	27055	NEW: WAIVER: CCSD: CTE	KHSD	08/23/22	APRIL
LOZANO, VALERIA	27056	NEW: STSP ED SPECIALIST: MODERATE/SEVERE	PANAMA	08/04/22	APRIL
LUCAS, PARVAINEN	27057	NEW: STSP SINGLE SUBJECT: MATHEMATICS	KHSD	09/01/22	APRIL
LUCIA, TAMARA	27058	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	MUROC	01/31/23	APRIL
LUIS, KIMBERLY	27059	NEW: PROSPECTIVE SUBSTITUTE TEACHING PRMIT	COUNTY-WIDE	08/10/22	APRIL
LUNA, GABRIELA	27060	NEW: GELAP: SINGLE SUBJECT: MATHEMATICS	FRUITVALE	01/23/23	APRIL

LUNA, JANET	27061	NEW: PIP MULTIPLE SUBJECT	GROW	07/05/22	APRIL
LUNA, MARISOL	27062	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	09/22/22	APRIL
MORENO MORALES, MARIA	27063	NEW: EMERGENCY 30-DAY SUBSTITUTE TEACHING PERMIT	COUNTY-WIDE	12/07/22	APRIL
POE, REAGAN	27064	NEW: STSP ED SPECIALIST: MODERATE/SEVERE	BCSD	08/09/22	APRIL

**OFFICE OF MARY C. BARLOW**  
**KERN COUNTY SUPERINTENDENT OF SCHOOLS**  
*Advocates for Children*

**Substitute Teacher List**  
**April 2023**

The following screened substitutes have proper credentials and have the Department of Justice and TB clearances:

- Arambula, Teresa
- Lung, Charles W.Y.
- Mendoza, Jessica
- Mora, Sandy E.
- Posada, Nancy A.
- Pratt, Keyon
- Ramirez, Rosalia
- Reyes, Marvin
- Rivera, Berta A.
- Rojas, Cienna G.
- Wade, Brandelin M.

Alternative Education  
Board List of Graduates  
4-11-2023

Student Last Name	Student First Name	Grade	School Site	CAHSEE PASSED
Brunton Garza	Elijah W.	12th	EOHS	SB 172 (2022-2023)
Ferguson	Brooklyn Kate	12th	Bridges	SB 172 (2022-2023)
Gonzalez Hernandez	Isaias	12th	Bridges	SB 172 (2022-2023)
Moreno	Peter	12th	EOHS	SB 172 (2022-2023)
Valencia	Janie E.	12th	NKCS	SB 172 (2022-2023)
Ware	Antwan	12th	Redwood	SB 172 (2022-2023)

Senate Bill (SB) 172 (Liu) was signed by Governor Brown on October 7, 2015. This law suspends the administration of the California High School Exit Examination (CAHSEE) and the requirement that students completing grade twelve successfully pass the high school exit examination as a condition of receiving a diploma of graduation from high school for the 2015–16, 2016–17, 2017–18, 2018–29, 2019–20, 2020–21, 2021–22 and 2022–23 school years. The law also requires local educational agencies (LEAs) to grant a diploma to any student who completed grade twelve in the 2003–04 school year, or a subsequent school year, and has met all applicable graduation requirements other than passage of the high school exit examination. The law will not take effect until January 1, 2016, at which time LEAs shall be permitted to issue diplomas to eligible students.

SB725 = which was enacted on August 26, 2015, allows for students who completed grade twelve in 2015, who have met all other high school graduation requirements, to receive a diploma of graduation from their high school without meeting the exit examination requirement. Because this was urgency legislation, the law took effect immediately upon being enacted, allowing LEAs to immediately issue diplomas to eligible students from the class of 2015.

## 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

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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.

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Policy Approved \_\_\_\_\_  
Kern County Board of Education

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

*WHEREAS, classified school employees provide valuable services to the schools and the students in Kern County; and*

*WHEREAS, classified school employees contribute to the establishment and promotion of a positive instructional environment; and*

*WHEREAS, classified school employees play a vital role in providing for the welfare and safety of Kern County's school children and students; and*

*WHEREAS, classified school employees are critical frontline workers providing excellent service in all operational areas, business & finance, administration, insurance, legal, human resources, food services, maintenance and operations, facilities, technology childcare and communications; and*

*WHEREAS, classified school employees care first and foremost about the success of students and families, working tirelessly to help improve lives; and*

*WHEREAS, classified school employees in Kern County strive for excellence in all areas relative to the educational community; Now therefore be it*

*RESOLVED, that the Kern County Board of Education hereby recognizes and wishes to honor the contributions of the classified school employees to quality education in the State of California and in Kern County, and declares the week of May 21-27, 2023 as Classified School Employee Week in Kern County.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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



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

*WHEREAS, school health services have long been designed to prevent illness and disability among students and to foster early detection and correction of student health problems; and*

*WHEREAS, today, more than ever before in Kern County, students with multiple and severe handicaps and children and youth with health problems are being enrolled in regular classes; and*

*WHEREAS, in the delivery of such school health services, school nurses have long performed a unique role in strengthening and facilitating the educational process by improving the health of children through a variety of services; and*

*WHEREAS, the school health programs are becoming increasingly important today in view of rising public concern with such current health problems as control of infectious diseases, child abuse, teenage pregnancy, drug and alcohol abuse, and childhood depression and suicide; and*

*WHEREAS, the month of May has been designated as School Health Month, and Wednesday, May 10, 2023, as National School Nurse Day: Now therefore be it*

*RESOLVED, that the Kern County Board of Education declares the month of May as Kern County School Health Month and May 10, 2023 as School Nurse Day; and be it*

*RESOLVED further, that the Kern County Board of Education expresses its commendation and appreciation to all school nurses and other school health personnel for their outstanding contributions to the cause of better health among the students of Kern County; and be it*

*RESOLVED finally, that the Kern County Board of Education urges all parents of school-age children to avail themselves of the resources, facilities, and expertise of school health programs and personnel in recognition of the adage that "Healthy Children Learn Better."*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

---

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

**RESOLUTIONS  
OF THE  
KERN COUNTY BOARD OF EDUCATION**

*WHEREAS, Yvette Carillo joined the office in 1999 as a Child Development Center Aide with the Division of Early Childhood Education, and was promoted to a Child Development Center Associate in 2014, the position she held upon her retirement; and*

*WHEREAS, Yvette was beloved for her contagious smile and sense of humor, which she freely shared with her students, families and co-workers. Fondly referred to as "Grandma Bear," students loved her hugs and supportive nature; and*

*WHEREAS, Yvette was admired for her strong work ethic, her love of early childhood education and her consistent and supportive character; and*

*WHEREAS, Yvette took special pride in helping students with their memory books, going above and beyond to help students create the best memory books possible. At the end of the year, parents would always thank Yvette and many parents would mention the value of those books even years after students moved into elementary school; and*

*WHEREAS, after working for the office for over 22 years, she elected to retire effective April 1, 2023; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Yvette Carillo for her many years of service and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

---

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

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

*WHEREAS, Rebecca (Becki) Flury'Long joined the office in 1989 as an Instructional Aide - Health with the Division of Special Education/Educational Services, the position she held upon her retirement. Over the years, Becki worked at several KCSOS and school sites; and*

*WHEREAS, Becki grew up in Bakersfield and was proud to come from and serve the same community. She always went above and beyond to support students and families, serving as a tireless advocate, even outside of the classroom; and*

*WHEREAS, Becki was respected for her upbeat and positive attitude, and her willingness to take the initiative to get things done, many times even before she was asked to do so. Becki has a deep knowledge about student health and vision needs, and was a true asset in the classroom; and*

*WHEREAS, after working for the office for over 33 years, she elected to retire effective December 6, 2022 to spend time with her family and friends; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Rebecca Flury'Long for her many years of service and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

---

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

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

*WHEREAS, Laura Haywood joined the office in 2000 as a Public Information Specialist with the Fiscal Crisis Management & Assistance Team (FCMAT), and was promoted to a Technical Writer in 2012, the position she held upon her retirement; and*

*WHEREAS, Laura's background as a copy writer provided her with the unique ability to turn bureaucratic language into clear, concise communication. Her willingness to take on any project, regardless of the scope, was admired by her co-workers and FCMAT clients; and*

*WHEREAS, Laura was responsible for helping to author hundreds of reports and studies benefitting California school districts. For many years Laura worked with the BASC President and committee to draft the annual Common Message guiding document for County Offices of Education as well as the annual FCMAT Annual Report; and*

*WHEREAS, Laura brings out the best in others, their work and their words, while she herself is never at a loss for words. She was a fearless advocate for what is good and right, both at work and life in general; and*

*WHEREAS, after working for the office for over 22 years, she elected to retire effective September 12, 2022 to rule the pickleball courts; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Laura Haywood for her many years of service and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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

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

*WHEREAS, Steven (Steve) Mattern joined the office in 1998 as an Accountant with the Division of Administration & Finance. He worked in a variety of positions, ultimately being promoted to District Fiscal Analyst in 2019, the position he held upon his retirement; and*

*WHEREAS, Steve was respected as District Advisory's subject matter expert. His institutional knowledge combined with his expertise in many areas, including charter school support and oversight, California's SACS accounting software support and training, the implementation of the Local Control Funding Formula and support to CBO's at larger districts, were invaluable; and*

*WHEREAS, Steve served as an important contributor and mentor for the CBO Mentor program at CSU Bakersfield and the KCSOS CBO Mentor Program; and*

*WHEREAS, Steve supported internal KCSOS staff and Kern County school districts staff with a myriad of fiscal issues, always providing sage guidance and advice and taking the role of stewardship very seriously; and*

*WHEREAS, after working for the office for over 25 years, he elected to retire effective February 1, 2023; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Steven Mattern for his many years of service and wish him a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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

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

*WHEREAS, Priscilla Quinn joined the office in 2008 as a Fiscal Consultant in District Advisory with the Division of Administration & Finance after a successful tenure with the Muroc Unified School District. She was promoted to Chief Financial Operations Officer in 2010 and later to Assistant Superintendent of Administration & Finance in 2018, the position she held upon her retirement; and*

*WHEREAS, Priscilla is highly respected locally and statewide for her knowledge of education finance and her focus on accountability and excellent stewardship of public dollars. She is a woman of integrity who expects and helps to develop the best in others. She has a heart for others and worked tirelessly to ensure the success of KCSOS and district programs, with a keen eye towards helping districts navigate the fiscal aspects of serving students and families; and*

*WHEREAS, Priscilla made numerous contributions to KCSOS and local school districts, including but not limited to assisting districts in implementing a windows-based financial platform (QCC) that streamlined processes and operations, mentored numerous fiscal staff as they embarked on new careers as CBO's, assisted in the procurement of required Personal Protective Equipment to help keep students and staff safe during the pandemic, and provided direct support to the Kern County Committee on School District Organization; and*

*WHEREAS, after working for the office for over 15 years, she elected to retire effective August 1, 2023 to enjoy a new life in Michigan, close to her family; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Priscilla Quinn for her many years of service on behalf of children and families and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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

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

*WHEREAS, Kacie Saldana joined the office in 1995 as an Instructional Aide with the Division of Special Education/Educational Services, and worked until 1997, when she left to start her family. She re-joined KCSOS in 2002, retiring as an Instructional Aide V-Interpreter in Deaf Education; and*

*WHEREAS, Kacie's passion in working with special needs students was nurtured by her own experiences in her own family. She found a home in the deaf & hard of hearing program, eventually becoming an interpreter and always seeking to improve her knowledge to better serve students and families; and*

*WHEREAS, Kacie was respected for her positive attitude, smile and compassion. She was a friend to everyone on campus, and she loved participating in all school activities. Kacie was also very involved in the deaf community, attending many afterschool activities and events in an effort to help parents improve their communication at home; and*

*WHEREAS, Kacie always recognized the whole child, seeing the greatest potential within each individual student. She was sensitive to the unique qualities of each student and worked to advocate on their behalf; and*

*WHEREAS, after working for the office for over 32 years, she elected to retire effective August 10, 2022; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Kacie Saldana for her many years of service and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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

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

*WHEREAS, Toni Smith joined the office in 1995 as an Account Clerk II with the Division of Internal Business after a successful career in the private sector. She was promoted to a position at SISC as an Employee Benefits Technician II before moving to Human Resources in 1998 as Personnel Operations Manager, moving up through the ranks culminating in her appointment as Assistant Superintendent of Human Resources in 2014, the position she held upon her retirement; and*

*WHEREAS, Toni is the epitome of professionalism and integrity. Toni implemented many successful initiatives at KCSOS, including but not limited to the Position Control System through QSS that integrated numerous processes and offered employee self-serve capability, the You Make a Difference Recognition Program, enhanced staff development that has provided professional development for thousands of employees and assisted KCSOS and districts in navigating the COVID-19 pandemic and the many opportunities to assist that were made possible from her deep relationships and collaborative spirit; and*

*WHEREAS, Toni is a graduate of Leadership Bakersfield, was recognized as ACSA Region XI and West Kern ACSA as Administrator of the Year in 2008 & 2009 and served for many years as 4-H Community Leader and Livestock Chairman for the Kern County Fair; and*

*WHEREAS, after working for the office for over 28 years, she elected to retire effective May 1, 2023 to spend time with her family and friends; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Toni Smith for her many years of service on behalf of children and families and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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



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

*WHEREAS, Cathy Victoria joined the office in 2002 as a Regional Support Services Aide - Bilingual with the Division of Migrant Education, the position she held upon her retirement; and*

*WHEREAS, Cathy always approached her work with integrity and an excellent work ethic. She was respected as a team player who always went above and beyond to serve families; and*

*WHEREAS, Cathy has an easy-going demeanor, and a willingness to always pitch in to assist, regardless of the task. Cathy has a funny side to her personality that her co-workers thoroughly enjoyed. She was always respectful caring and supportive of students and families; and*

*WHEREAS, after working for the office for over 20 years, she elected to retire effective January 6, 2023 to spend time with her family and grandchildren; now therefore be it*

*RESOLVED, that the Kern County Board of Education does sincerely thank Cathy Victoria for her many years of service and wish her a full and rewarding retirement.*

**BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION**

*Dated: April 11, 2023*

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

**Quarterly Report on Williams Uniform Complaints**  
**[Education Code § 35186]**

District/ Program KCSOS / Alternative Education

Person completing this form: Molly Mier Title: Director

Quarterly Report Submission Date: (check one)  Oct 1, 2022 (for period Jul 1 – Sep 30)  
 Jan 1, 2023 (for period Oct 1 – Dec 31)  
 April 1, 2023 (for period Jan 1 – Mar 31)  
 July 1, 2023 (for period Apr 1 – Jun 30)

Date for information to be reported publicly at governing board meeting: Tuesday, April 11, 2023

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Mis-assignment	0	0	0
Facilities Conditions	0	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dr. Mary C. Barlow / Molly Mier  
 Print Name of District Superintendent / Program Administrator

*M. Mier*  
 Signature of District Superintendent / Program Administrator

Once completed, send copy to District Advisory Services, KCSOS, 1300 17<sup>th</sup> Street, 6<sup>th</sup> Floor, Bakersfield (Fax# 661-636-4121)

**Quarterly Report on Williams Uniform Complaints**  
**[Education Code § 35186]**

District / Program: KCSOS, Division of Special Education

Person completing this form: Brian Cortez Title: Administrator for the Division

Quarterly Report Submission Date: Jan 1, 2023 (for period Oct 1 – Dec 31)  
 (check one)  April 1, 2023 (for period Jan 1 – Mar 31)  
 July 1, 2022 (for period Apr 1 – Jun 30)  
 Oct 1, 2022 (for period Jul 1 – Sep 30)

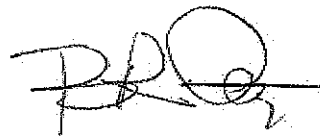
Date for information to be reported publicly at governing board meeting: April 11, 2023

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Mis-assignment	0	0	0
Facilities Conditions	0	0	0
<b>TOTALS</b>	0	0	0

\_\_\_\_\_  
 Brian R. Cortez, Administrator for Division of Special Education  
 Print Name of District Superintendent / Program Administrator



\_\_\_\_\_  
 Signature of District Superintendent / Program Administrator

Once completed, send copy to District Advisory Services, KCSOS, 1300 17<sup>th</sup> Street, Bakersfield (Fax# 661-636-4121)



Financial Statements  
June 30, 2022

## Wonderful College Prep Academy

(Wonderful College Prep Academy – Delano No. 1078

Wonderful College Prep Academy – Lost Hills No. 1851)

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CPAs & BUSINESS ADVISORS

## Independent Auditor's Report

Governing Board  
Wonderful College Prep Academy  
Delano, California

### Report on the Financial Statements

#### *Opinion*

We have audited the financial statements of Wonderful College Prep Academy (the Organization) (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 accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Organization'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 Organization's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information such as the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information on pages 17-26 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 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 combined schedule of expenditures of federal awards and other supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022 on our consideration of the Organization'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 Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eric Sully, LLP". The signature is written in a cursive, slightly slanted style.

Rancho Cucamonga, California  
December 14, 2022



Wonderful College Prep Academy

Statement of Financial Position

June 30, 2022

<b>Assets</b>	
<b>Current assets</b>	
Cash	\$ 9,375,030
Receivables	12,984,915
Prepaid expenses	<u>232,449</u>
<b>Total current assets</b>	<u><b>22,592,394</b></u>
<b>Non-current assets</b>	
Property and equipment, net	<u>2,202,139</u>
<b>Total assets</b>	<u><u><b>\$ 24,794,533</b></u></u>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Accounts payable	\$ 7,225,423
Accrued compensated absences	306,180
Refundable advance	3,651,666
Current portion of line of credit	<u>3,600,000</u>
<b>Total current liabilities</b>	<u><b>14,783,269</b></u>
<b>Net Assets</b>	
Without donor restrictions	<u>10,011,264</u>
<b>Total liabilities and net assets</b>	<u><u><b>\$ 24,794,533</b></u></u>

Wonderful College Prep Academy

Statement of Activities  
Year Ended June 30, 2022

Support and Revenues	
Local Control Funding Formula	\$ 29,510,688
Federal revenue	10,124,992
Other state revenue	7,046,884
In-kind contributions	34,200
Local revenues	<u>3,597,443</u>
Total support and revenues	<u>50,314,207</u>
Expenses	
Program services	36,795,843
Management and general	<u>11,264,213</u>
Total expenses	<u>48,060,056</u>
Change in Net Assets	<u>2,254,151</u>
Net Assets, Beginning of Year	<u>7,757,113</u>
Net Assets, End of Year	<u>\$ 10,011,264</u>

Wonderful College Prep Academy

Statement of Functional Expenses

Year Ended June 30, 2022

	Program Services	Management and General	Total Expenses
Salaries	\$ 16,373,673	\$ 3,627,680	\$ 20,001,353
Employee benefits	2,596,078	610,935	3,207,013
Payroll taxes	3,896,752	324,332	4,221,084
Fees for services	703,457	2,944,810	3,648,267
Advertising and promotions	-	4,769	4,769
Office expenses	-	164,909	164,909
Information technology	-	216,747	216,747
Occupancy	5,858,746	1,299,912	7,158,658
Conferences and meeting	324,334	-	324,334
Interest	-	15,991	15,991
Depreciation	620,787	-	620,787
Insurance	-	34,037	34,037
Other expenses	2,240,742	1,987,723	4,228,465
Capital outlay	796,394	-	796,394
Instructional materials	1,157,172	-	1,157,172
Nutrition	2,227,708	-	2,227,708
District oversight fees	-	32,368	32,368
<b>Total functional expenses</b>	<b>\$ 36,795,843</b>	<b>\$ 11,264,213</b>	<b>\$ 48,060,056</b>

Wonderful College Prep Academy

Statement of Cash Flows

Year Ended June 30, 2022

Operating Activities	
Change in net assets	\$ 2,254,151
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation expense	620,787
Changes in operating assets and liabilities	
Receivables	(1,131,424)
Prepaid expenses	(70,533)
Accounts payable	3,504,199
Accrued compensated absences	31,702
Refundable advance	894,517
Net Cash from (used) Operating Activities	<u>6,103,399</u>
Investing Activities	
Purchases of property and equipment	<u>(572,153)</u>
Net Change in Cash	5,531,246
Cash, Beginning of Year	<u>3,843,784</u>
Cash, End of Year	<u>\$ 9,375,030</u>

**Note 1 - Principal Activity and Significant Accounting Policies****Organization**

Wonderful College Prep Academy (the Organization) is a California nonprofit public benefit corporation and is organized to manage and operate public charter schools. The Organization formed two charter schools, Wonderful College Prep Academy – Delano (WCPA Delano) and Wonderful College Prep Academy - Lost Hills (WCPA Lost Hills). The Charter Schools are funded principally through State of California public education monies received through the Department of Education. The Charter Schools 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.

The Organization seeks to provide students with a foundation for future pursuit of STEAAM (Science, Technology, Engineering, Agriculture, Arts, and Mathematics) education, preparing and inspiring generations of learners to meet the challenges of the global society through innovation, collaboration, and creative problem solving. Graduates of the Organization will be prepared to earn a college degree and have a career pathway in life.

The vision of the Organization is to offer students:

- A strong Common Core-aligned academic program focused on science, technology, engineering, agriculture, arts, and mathematics.
- A richer inter-disciplinary approach to learning that provides students real-world application of their learning.
- An opportunity to earn an Associate of Science degree in Agricultural Business (WCPA Delano) or Agricultural Mechanics (WCPA Lost Hills), along with a high school diploma.
- A paid internship, at one of the Wonderful Companies, that provides students with real work experience.

Wonderful College Preparatory Charter - Delano  
Charter school number authorized by the State: 1078

WCPA Delano opened on August 3, 2009, and is located at 2070 Veneto Street, Delano, California 93215, petitioned through Kern County Office of Education and was approved on September 11, 2018 for an additional five-year period beginning on July 1, 2019 through June 30, 2024. The charter school currently services 1,907 students in grades kindergarten through twelfth.

Wonderful College Preparatory Charter -- Lost Hills  
Charter school number authorized by the State: 1851

WCPA Lost Hills opened on August 15, 2017, and is located at 14848 Lamberson Avenue, Lost Hills, CA 93249, petitioned through Kern County Office of Education and was authorized for a five-year period ending 2022. The Charter School Division has automatically extended the Organization's term by two years pursuant to *Education Code* Section 74607.4. The charter school currently services 464 students in grades kindergarten through tenth.

The Organization provides services such as education, encompassing instruction, student and staff support activities, facilities maintenance and operations, and food services. Supporting services include management and general services which are the Organization's overall related administrative activities.

### **Basis of Accounting**

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

### **Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor 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 restrictions.

*Net Assets with Donor Restrictions* – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) 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 restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization did not have net assets with donor restrictions for the year ended June 30, 2022.

### **Receivables and Credit Policies**

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectable. Substantially all outstanding receivables as of June 30, 2022 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

### **Property and Equipment**

Property and equipment additions over \$1,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.

#### **Revenue and Revenue Recognition**

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. Consequently, at June 30, 2022, conditional contributions approximating \$2,401,238, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

#### **Donated Services and In-Kind Contributions**

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2022.

#### **Services Received from Personnel of an Affiliate**

Employees of an affiliated organization contribute significant amounts of time to the Organization's general and administrative services. These services are considered services received from personnel of an affiliate and are recorded as net asset transfers and expenses in the statement of activities and salaries expenses in the statement of functional expenses.

### **Functional Allocation of Expenses**

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities and fundraising and development activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, as well as salaries and wages, benefits, payroll taxes, and other, which are allocated on the basis of estimates of time and effort.

### **Income Taxes**

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), and qualifies for the charitable contribution deduction. It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

### **Financial Instruments and Credit Risk**

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission.



**Recent Accounting Pronouncements**

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. Although the full impact of this update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases. The ASU is effective for the Organization for the year ended June 30, 2023. Management is evaluating the impact of the adoption of this standard.

**Note 2 - Liquidity and Availability**

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

Cash	\$ 9,375,030
Accounts receivable	<u>12,984,915</u>
Total	<u>\$ 22,359,945</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

**Note 3 - Property and Equipment**

Property and equipment consist of the following at June 30, 2022:

Land improvements	\$ 217,639
Building	24,580
Computer and equipment	2,108,068
Furniture	<u>2,192,679</u>
	4,542,966
Less accumulated depreciation	<u>(2,340,827)</u>
Total	<u>\$ 2,202,139</u>

**Note 4 - Line of Credit**

During the fiscal year ending June 30, 2020, the Organization amended its revolving line of credit with Independent Financing Services, LLC, from \$3,500,000 to \$4,700,000. The line of credit is uncollateralized. The principal balance outstanding shall bear interest at the monthly mid-term applicable federal rate published by the Internal Revenue Service. Outstanding principal and interest balances are due at maturity on December 31, 2022. At June 30, 2022, the outstanding principal balance due for WCPA Delano is \$2,400,000 and WCPA Lost Hills is \$1,200,000 for a total of \$3,600,000.

**Note 5 - Operating Lease**

The Organization entered into a lease agreement with Educational Leasing LLC in which the Organization will occupy 14848 Lamberson Avenue, Lost Hills, California, for its campus location. The term of this agreement expires on June 30, 2022. Lease expense for the fiscal year ending June 30, 2022 was \$3,246,469, which is included in occupancy in the statement of functional expenses.

The Organization entered into a lease agreement with Educational Leasing LLC in which the Organization will occupy 2070 Veneto Street, Delano, California, for its campus location. The term of this agreement expires on June 30, 2022. Lease expense for the fiscal year ending June 30, 2022 was \$683,342, which is included in occupancy in the statement of functional expenses.

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with these leases.

**Note 6 - Employee Retirement Systems**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS).

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer 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 Organization chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Organization has no plans to withdraw from this multi-employer plan.

The details of each plan are as follows:

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2022, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	On or before December 31, 2012	On or after January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.92%	16.92%
Required state contribution rate	10.828%	10.828%

**Contributions**

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2022, are presented above and the Organization's total contributions were \$1,507,049.

**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of Wonderful College Prep Academy. These payments consist of State General Fund contributions to CalSTRS in the amount of \$1,330,486 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

**Social Security**

Public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) are covered by social security or an alternative plan. The Organization has elected to use the social security as its alternative plan.

**403(b) Tax-Deferred Annuity Plan**

The Organization sponsors a tax-deferred annuity plan (the Plan) qualified under IRC Section 403(b) covering substantially all full-time employees. The Plan provides that employees who have attained the age of 21 and completed one year of service may voluntarily contribute from 3% to 10% of their earnings to the Plan, up to the maximum contribution allowed by the IRS. Employer contributions are discretionary and are determined and authorized by the Governing Board each plan year. During the year ended June 30, 2022, the Organization matched employee voluntary contributions up to 6%, resulting in contributions to the Plan of \$64,812.

**Note 7 - Donated Professional Services and Materials**

Donated services are as followed during the year ended June 30, 2022:

Employee benefits	<u>\$ 34,200</u>
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**Note 8 - Contingencies, Risks, and Uncertainties**

The Organization 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 reimbursement, if required, would not be material.

**Note 9 - Related Party Transactions**

During the year ended June 30, 2022, the Organizations designated rent benefits totaling \$34,200 to two employees which covers moving costs to Delano, California.

**Note 10 - Subsequent Events**

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through December 14, 2022, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.



Supplementary Information  
June 30, 2022

# Wonderful College Prep Academy

**Wonderful College Prep Academy**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Education</b>			
Passed through Los Angeles County			
Charter Special Education Local Plan Area			
Special Education Cluster			
Basic Local Assistance Entitlement	84.027	13379	\$ 441,534
Passed through California Department of Education (CDE)			
COVID-19 - Governor's Emergency Education			
Relief (GEER) Fund	84.425C	15517	59,341
COVID-19 - Elementary and Secondary School Emergency			
Relief (ESSER) Fund	84.425D	15536	505,896
COVID-19 - Elementary and Secondary School Emergency			
Relief II (ESSER II) Fund	84.425D	15547	1,996,930
COVID-19 - Elementary and Secondary School Emergency			
Relief III (ESSER III) Fund	84.425U	15559	2,265,066
Subtotal			<u>4,827,233</u>
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	862,924
Title II, Part A, Supporting Effective Instruction	84.367	14341	112,218
Title III, English Learner Student Program	84.365	14346	192,367
Title IV, Part C, Public Charter School Grants	84.282	15385	21,137
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	54,479
Total U.S. Department of Education			<u>6,070,358</u>
<b>U.S. Department of Agriculture</b>			
Passed through CDE			
Child Nutrition Cluster			
Summer Food Service Program	10.559	13004	2,317,531
SNP COVID-19 - Emergency Operational Costs			
Reimbursement (ECR)	10.555	15637	25,788
Total Child Nutrition Cluster			<u>2,343,319</u>
Child and Adult Care Food Program			
CACFP COVID-19 - Emergency Operational Costs	10.558	13666	1,160,341
Reimbursement (ECR)	10.558	15577	84,163
Subtotal			<u>1,244,504</u>
Team Nutrition Grant	10.574	15332	21,600
Pandemic EBT Local Administrative Grant	10.649	15644	3,677
Total Federal Financial Assistance			<u>\$ 10,124,992</u>





**Wonderful College Prep Academy**  
**Schedule of Average Daily Attendance**  
**Year Ended June 30, 2022**

	Second Period Report	Annual Report
<b>WCPA - Delano</b>		
Regular ADA		
Transitional kindergarten through third	515.58	514.73
Fourth through sixth	410.03	408.70
Seventh and eighth	290.21	289.98
Ninth through twelfth	586.58	579.92
Total regular ADA	1,802.40	1,793.33
Classroom Based ADA		
Transitional kindergarten through third	515.39	514.58
Fourth through sixth	409.55	408.32
Seventh and eighth	289.25	289.22
Ninth through twelfth	585.23	578.85
Total classroom based ADA	1,799.42	1,790.97
	Second Period Report	Annual Report
<b>WCPA - Lost Hills</b>		
Regular ADA		
Transitional kindergarten through third	171.83	171.01
Fourth through sixth	135.21	134.97
Seventh and eighth	71.87	71.86
Ninth through tenth	63.10	62.44
Total regular ADA	442.01	440.28
Classroom Based ADA		
Transitional kindergarten through third	171.72	170.93
Fourth through sixth	134.84	134.68
Seventh and eighth	71.80	71.80
Ninth through tenth	63.06	62.10
Total classroom based ADA	441.42	439.51

**Wonderful College Prep Academy**  
 Schedule of Instructional Time  
 Year Ended June 30, 2022

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Kindergarten	36,000	69,180	-	69,180	179	N/A	-	179	Complied
Grades 1 - 3	50,400								
Grade 1		69,180	-	69,180	179	N/A	-	179	Complied
Grade 2		69,180	-	69,180	179	N/A	-	179	Complied
Grade 3		69,180	-	69,180	179	N/A	-	179	Complied
Grades 4 - 8	54,000								
Grade 4		69,180	-	69,180	179	N/A	-	179	Complied
Grade 5		69,180	-	69,180	179	N/A	-	179	Complied
Grade 6		60,070	-	60,070	179	N/A	-	179	Complied
Grade 7		60,070	-	60,070	179	N/A	-	179	Complied
Grade 8		60,070	-	60,070	179	N/A	-	179	Complied
Grades 9 - 12	64,800								
Grade 9		72,560	-	72,560	179	N/A	-	179	Complied
Grade 10		72,560	-	72,560	179	N/A	-	179	Complied
Grade 11		72,560	-	72,560	179	N/A	-	179	Complied
Grade 12		72,560	-	72,560	179	N/A	-	179	Complied

**Wonderful College Prep Academy**  
 Schedule of Instructional Time  
 Year Ended June 30, 2022

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Kindergarten	36,000	62,610	-	62,610	179	N/A	-	179	Complied
Grades 1 - 3	50,400								
Grade 1		62,610	-	62,610	179	N/A	-	179	Complied
Grade 2		62,610	-	62,610	179	N/A	-	179	Complied
Grade 3		62,610	-	62,610	179	N/A	-	179	Complied
Grades 4 - 9	54,000								
Grade 4		62,610	-	62,610	179	N/A	-	179	Complied
Grade 5		62,610	-	62,610	179	N/A	-	179	Complied
Grade 6		60,620	-	60,620	179	N/A	-	179	Complied
Grade 7		60,620	-	60,620	179	N/A	-	179	Complied
Grade 8		60,620	-	60,620	179	N/A	-	179	Complied
Grade 9		66,885	-	66,885	179	N/A	-	179	Complied
Grade 10		66,885	-	66,885	179	N/A	-	179	Complied

**Wonderful College Prep Academy**  
**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**  
**Year Ended June 30, 2022**

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Summarized below are the net asset reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>Delano</u>	<u>Lost Hills</u>	<u>Total</u>
<b>Net Assets</b>			
Balance, June 30, 2022, Unaudited Actuals	\$ 6,961,087	\$ 1,731,425	\$ 8,692,512
Decrease in			
Receivables	<u>1,094,469</u>	<u>224,283</u>	<u>1,318,752</u>
Balance, June 30, 2022, Audited Financial Statements	<u>\$ 8,055,556</u>	<u>\$ 1,955,708</u>	<u>\$ 10,011,264</u>

Wonderful College Prep Academy  
Combining Statement of Financial Position  
June 30, 2022

	<u>Delano</u>	<u>Lost Hills</u>	<u>Total</u>
<b>Assets</b>			
<b>Current assets</b>			
Cash	\$ 6,256,739	\$ 3,118,291	\$ 9,375,030
Receivables	11,259,575	1,725,340	12,984,915
Prepaid expenses	<u>202,047</u>	<u>30,402</u>	<u>232,449</u>
<b>Total current assets</b>	<u>17,718,361</u>	<u>4,874,033</u>	<u>22,592,394</u>
<b>Non-current assets</b>			
Property and equipment, net	<u>1,845,704</u>	<u>356,435</u>	<u>2,202,139</u>
<b>Total assets</b>	<u>\$ 19,564,065</u>	<u>\$ 5,230,468</u>	<u>\$ 24,794,533</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 6,089,426	\$ 1,135,997	\$ 7,225,423
Accrued compensated absences	284,746	21,434	306,180
Refundable advance	2,734,337	917,329	3,651,666
Current portion of line of credit	<u>2,400,000</u>	<u>1,200,000</u>	<u>3,600,000</u>
<b>Total current liabilities</b>	<u>11,508,509</u>	<u>3,274,760</u>	<u>14,783,269</u>
<b>Net Assets</b>			
Without donor restrictions	<u>8,055,556</u>	<u>1,955,708</u>	<u>10,011,264</u>
<b>Total liabilities and net assets</b>	<u>\$ 19,564,065</u>	<u>\$ 5,230,468</u>	<u>\$ 24,794,533</u>

Wonderful College Prep Academy  
Combining Statement of Activities  
Year Ended June 30, 2022

	<u>Delano</u>	<u>Lost Hills</u>	<u>Total</u>
<b>Support and Revenues</b>			
Local Control Funding Formula	\$ 23,801,296	\$ 5,709,392	\$ 29,510,688
Federal revenue	8,646,572	1,478,420	10,124,992
Other state revenue	6,165,264	881,620	7,046,884
In-kind contributions	34,200	-	34,200
Local revenues	<u>2,615,923</u>	<u>981,520</u>	<u>3,597,443</u>
<b>Total support and revenues</b>	<u>41,263,255</u>	<u>9,050,952</u>	<u>50,314,207</u>
<b>Expenses</b>			
Program services	30,718,813	6,077,030	36,795,843
Management and general	<u>9,285,110</u>	<u>1,979,103</u>	<u>11,264,213</u>
<b>Total expenses</b>	<u>40,003,923</u>	<u>8,056,133</u>	<u>48,060,056</u>
<b>Change in Net Assets</b>	<u>1,259,332</u>	<u>994,819</u>	<u>2,254,151</u>
<b>Net Assets, Beginning of Year</b>	<u>6,796,224</u>	<u>960,889</u>	<u>7,757,113</u>
<b>Net Assets, End of Year</b>	<u>\$ 8,055,556</u>	<u>\$ 1,955,708</u>	<u>\$ 10,011,264</u>

**Note 1 - Purpose of Supplementary Schedules**

**Schedule of Expenditures of Federal Awards**

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Organization under programs of the federal government for the year ended June 30, 2022. The information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The Organization has not elected to use the ten percent de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2022, the Organization had no food commodities in inventory.

**Local Education Agency Organization Structure**

This schedule provides information about the Organization's operations, members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

The Organization must maintain their instructional minutes at the 1986-87 requirement, as required by *Education Code* Section 47612.5.

**Reconciliation of Annual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

**Combining Statement of Financial Position and Combining Statement of Activities**

The combining statement of financial position and combining statement of activities are included to provide information regarding the individual programs of the charter schools within the Organization and are presented on the accrual basis of accounting. Eliminating entries in the combining statement of financial position and combining statement of activities are for activities between each charter school.





Independent Auditor's Reports  
June 30, 2022

# Wonderful College Prep Academy



CPAs & BUSINESS ADVISORS

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Governing Board  
Wonderful College Prep Academy  
Delano, 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 Wonderful College Prep Academy (the Organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2022.

**Report on Internal Control over Financial Reporting**

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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

A handwritten signature in black ink that reads "Eric Sully LLP". The signature is written in a cursive, slightly slanted style.

Rancho Cucamonga, California  
December 14, 2022



CPAs & BUSINESS ADVISORS

**Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

Governing Board  
Wonderful College Prep Academy  
Delano, California

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

**Opinion on Each Major Federal Program**

We have audited Wonderful College Prep Academy's (the Organization) 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 Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 Organization's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization'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 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 Organization's 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization'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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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.

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

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

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

Handwritten signature in black ink that reads "Erik Bally LLP". The signature is written in a cursive, slightly slanted style.

Rancho Cucamonga, California  
December 14, 2022



CPAs & BUSINESS ADVISORS

## Independent Auditor's Report on State Compliance

Governing Board  
Wonderful College Prep Academy  
Delano, California

### Report on Compliance

#### *Opinion on State Compliance*

We have audited Wonderful College Prep Academy's (the Organization) compliance with the requirements specified in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2022.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below 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 (*Government Auditing Standards*); and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 Organization 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 state compliance with the compliance requirements subject to audit in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's compliance with the requirements listed in the table below.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements listed below has occurred, whether due to fraud or error, and express an opinion on the Organization'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 the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 Organization's compliance with the requirements listed in the table below.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization'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 the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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.



## 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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with compliance requirements as identified in the table below that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

### Compliance Requirements Tested

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

	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below

Apprenticeship: Related and Supplemental Instruction  
 Comprehensive School Safety Plan  
 District of Choice

Procedures  
 Performed

No, see below  
 No, see below  
 No, see below

**SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS**

California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below
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	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
In Person Instruction Grant	Yes

**CHARTER SCHOOLS**

Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Programs listed above for “Local Education Agencies Other Than Charter Schools” are not applicable to charter schools; therefore, we did not perform any related procedures.

We did not perform California Clean Energy Jobs Act procedures because the Organization did not receive funding for this program.

We did not perform procedures for the Before School Education and Safety Program because the Organization did not offer the program.

The Organization does not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The Organization’s charter schools were not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

ADA was below the threshold required for testing; therefore, we did not perform any procedures related to Determination of Funding for Nonclassroom-Based Instruction.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Erin Barry LLP". The signature is written in a cursive style and is positioned above the typed name and date.

Rancho Cucamonga, California  
December 14, 2022



Schedule of Findings and Questioned Costs  
June 30, 2022

# Wonderful College Prep Academy

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

**Identification of major programs**

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
COVID-19 - Education Stabilization Fund Child and Adult Care Food Program	84.425C, 84.425D, 84.425U 10.558
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

**State Compliance**

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

None reported.



There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.