



BOARD OF EDUCATION REGULAR MEETING AGENDA

January 9, 2024
6:30 P.M.

*Board of Education Board Room
1300 17th Street, City CENTRE - Bakersfield, CA 93301*

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

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

This meeting is being held in an in-person format. Members of the public wishing to provide comment to the Board can attend the meeting in person. Correspondence sent by mail or email to kcboe@kern.org before noon on the date of the board meeting on subjects within the Board's jurisdiction will be provided to the Board at the meeting and made available for public inspection. Members of the public may also observe the meeting via livestream at the following link: [\(1\) Kern County Board of Education - YouTube](#).

1.0 General Functions

1.1 Call to order time _____ p.m.

1.2 Pledge of Allegiance to the Flag

1.3 Roll Call	Present	Absent
Julie Beechinor, <i>Area 1</i>	_____	_____
Joe Marcano, <i>Area 2</i>	_____	_____
Mary M. Little, <i>Area 3</i>	_____	_____
Jose Gonzalez, <i>Area 4</i>	_____	_____
Paula Bray, <i>Area 5</i>	_____	_____
Daniel R. Giordano, <i>Area 6</i>	_____	_____
Lori Cisneros, <i>Area 7</i>	_____	_____
 Dr. John G. Mendiburu, <i>Superintendent</i>	 _____	 _____

1.4 Agenda Issues

1.5 Approval of the Minutes from December 12, 2023

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

2.0 Public Comments

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 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 or 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 board 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.

3.0 Informational Items – No Action Taken

3.1 Kern County Academic Dashboard Update

4.0 Action Items

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 is recommended on all items listed.

4.1 Consent Agenda

4.1.1 Graduation Diplomas

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

4.2 General Business

4.2.1 Public Hearing-Grow Academy Charter Petition for Five-Year Term: July 1, 2024
June 30, 2029

4.2.2 Accept and File Audit Report-Grow Academy

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

4.2.3 Accept and File Audit Report-Wonderful Academies

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

4.2.4 Accept and File KCSOS Audit Report

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

4.2.5 Adopt Resolution for Standard School Supplies

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

4.2.6 Adopt Resolution to Kern County Bar Association for Mock Trial Event

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

4.2.7 Accept and File Williams Quarterly Report

Motion _____ Second _____ Ayes _____ Nays _____ Abstain _____

5.0 Report of County Board of Trustee Members

5.1 Members of the Board will report out on various topics.

6.0 Report of County Superintendent

6.1 The County Superintendent will report out on various topics.

7.0 Agenda Items for the Next Meeting

7.1 Items to be considered for the next agenda.

8.0 Adjournment

8.1 Unless otherwise posted, the next regularly scheduled meeting will be held on February 13, 2024 at 6:30p.m.

8.2 Time of adjournment: _____ p.m.



BOARD OF EDUCATION REGULAR MEETING MINUTES

December 12, 2023
6:30 P.M.

*Board of Education Board Room
1300 17th Street, City CENTRE - Bakersfield, CA 93301*

1.0 General Functions

1.1 Call to order time 6:30 p.m.

1.2 Pledge of Allegiance to the Flag

1.3 Roll Call

Board Members Present: Julie A. Beechinor, Daniel R. Giordano, Jose E. Gonzalez, Jr., Mary M. Little, Joe L. Marcano

Absent: Board Members Paula E. Bray and Lori J. Cisneros.

Also Present: Dr. John G. Mendiburu, Superintendent, Mr. Christian Shannon, Assistant Superintendent, Mr. Jonathan Medina, Assistant Superintendent, Mr. Steve Sanders, Chief of Staff, Mr. Mark Pafford, Attorney, Schools Legal Service.

1.4 Agenda Issues

Public Comment will be moved ahead of closed session.

1.5 Organizational Meeting

Mary Little made a motion to adopt officers in the current rotation for the next year and after that the rotation will be based on seniority beginning with the December 2024 organizational meeting. The current rotation will be Daniel Giordano, president, Paula Bray, vice president, Mary Little, trustee representative. Mr. Marcano gave a second to this motion. Vote as follows:

Ms. Beechinor	yes	Mr. Gonzalez	yes	Mr. Marcano	yes
Mr. Giordano	yes	Ms. Little	yes		

1.6 Approval of the Minutes from November 14, 2023

Motion by Mr. Marcano, seconded by Mr. Gonzalez, to approve the minutes of November 14, 2023. Vote as follows:

Ms. Beechinor	yes	Mr. Gonzalez	yes	Mr. Marcano	yes
Mr. Giordano	yes	Ms. Little	yes		

3.0 Public Comments

Mr. Wayne Wong reported on community events he attended that will shine a light to dispel darkness. He attended a car rally held in support of Israel, a march for Israel held in Oildale. He also attended an event for Pearl Harbor Day remembrance and a Menorah lighting. Children are watching us and seeing how we support the community.

Ms. Meg Harwell shared a touching story about working with a student that was a very picky about the food he would eat. School staff worked with the mom to introduce the student to the foods that mom would make and motivate him to eat. It took about a year and a half for the student to successfully eat the meals provided. Mom reported back that at a Christmas holiday, her son ate everything at dinner, and she was very appreciative.

Mr. Dennis McLean expressed his dissatisfaction with the education system. Youth are support anti-Semitism and education administration is responsible for allowing the brainwashing of students.

Ms. Joanna Kendrick reported that the Central Academy of Arts and Technology (CAAT) is working to navigate the process to open in August and is committed to working with families with an open-minded approach with input from community organizations.

CAAT principal Zaena Araneta reported the academy is actively engaging families and the first enrollment meeting is January 4. The academy's website is up and launched. Staff recruitment is underway.

2.0 Closed Session

2.1 Conference with Legal Counsel-Existing Litigation

(Paragraph (1) of subdivision (d) of Government Code section 54956.9) Kern County Superior Case BCV-23-103771. Entered closed session at 6:49 and returned to open session at 7:01 p.m.

4.0 Informational Items – No Action Taken

4.1 Williams Legislation Annual Report 2022-2023

Dr. Mendiburu reviewed the report (Exhibit 23-24-25).

5.0 Action Items

5.1 Consent Agenda

Motion by Ms. Beechinor, seconded by Mr. Gonzalez, to approve Graduation Diplomas (Exhibit 23-24-26) and District English Learner Committee Meeting Minutes (Exhibit 23-24-27). Vote as follows:

Ms. Beechinor	yes	Mr. Gonzalez	yes	Mr. Marcano	yes
Mr. Giordano	yes	Ms. Little	yes		

5.2 General Business

5.2.1 Adopt Resolution to Release Impounded Monies

Mr. Mendina reported that the resolution is to release \$1,330.10 back into the general fund. The resolution is Exhibit 23-24-28. Motion by Ms. Little, seconded by Mr. Marcano, to adopt the resolution. A roll call vote was taken:

Ms. Beechinor	yes	Mr. Gonzalez	yes	Mr. Marcano	yes
Mr. Giordano	yes	Ms. Little	yes		

5.2.2 Accept and File First Interim Report

Mr. Medina reviewed the interim report and the budget revisions (Exhibit 23-24-29). All departments operate within their means and the report reflects a certified positive budget. Motion by Mr. Marcano, seconded by Ms. Beechinor, to accept and file the first interim report. Vote as follows:

Ms. Beechinor	yes	Mr. Gonzalez	yes	Mr. Marcano	yes
Mr. Giordano	yes	Ms. Little	yes		

5.2.3 Discussion of Security Team at Board Meetings

Ms. Little learned that the office is charged for the police officer at board meetings and expressed concern for the need of the officer. She is not sure this is warranted, and it takes funds away from students. Mr. Marcano said that he feels there should be some kind of security provided at meetings and Mr. Giordano agreed. Mr. Medina reported that the office received a grant for safety and community support to be used for this purpose. Ms. Little agreed that there should be no changes made at this time, but to bring this back for discussion when the grant funds are no longer available.

6.0 Report of County Board of Trustee Members

Mr. Gonzalez reported that his daughter has a student in her classroom at Vineland School District that has a near perfect assessment, and he wants to give a shout out to Sunset School for the good academics at a small rural school district.

Ms. Little wished everyone a Merry Christmas.

Ms. Beechinor wished everyone a Merry Christmas.

Mr. Giordano gave board members and staff a bag of pistachios for Christmas and said the pistachios are sold by the Bakersfield Lions Club and the funds raised will purchase canine companions for veterans and children in need of one and pays for the vet bills for the life of the canine.

7.0 Report of County Superintendent

Dr. Mendiburu reported that the state is experiencing a decline in revenues, and he hopes to have more information by the January 9 board meeting. The office works with district CBOs to address budget cuts and keeping the cuts away from students.

Dr. Mendiburu also reported that 29 students had perfect scores on the state assessment. Centennial High School received the We the People Award. Ridgecrest had a rocket day. Valley Oaks Charter School had a Holiday Art Show. HolidayLights is on at CALM. The Nutcracker was a huge success, and 6,000 students attended the shows. Dr. Mendiburu wished everyone a Merry Christmas.

8.0 Agenda Items for the Next Meeting

8.1 Items to be considered for the next agenda.

9.0 Adjournment

9.1 Unless otherwise posted, the next regularly scheduled meeting will be held on January 8, 2024 at 6:30p.m.

9.2 Time of adjournment: 7:25 p.m.

**GROW PUBLIC SCHOOLS
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023**

CHARTER SCHOOLS:

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



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**GROW PUBLIC SCHOOLS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023**

INDEPENDENT AUDITORS' REPORT	1
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	18
SCHEDULE OF INSTRUCTIONAL TIME	19
SCHEDULE OF AVERAGE DAILY ATTENDANCE	20
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	21
STATEMENT OF EXPENDITURES OF FEDERAL AWARDS	22
NOTES TO SUPPLEMENTARY INFORMATION	23
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE	26
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE	29
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	33
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	36



INDEPENDENT AUDITORS' REPORT

Board of Directors
Grow Public Schools
Bakersfield, California

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Grow Public Schools (the Schools), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023 the Schools adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with response to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 Schools' ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Schools' financial statements as a whole. The Arvin Campus, Shafter Campus and CMO, and Eliminations columns in the statements of financial position, activities, functional expenses, and cash flows as well as the supplementary information (as identified in the table of contents) accompanying supplementary schedules, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 11, 2023 on our consideration of the Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Schools' internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 11, 2023

**GROW PUBLIC SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

	Arvin Campus	Shafter Campus	CMO	Eliminations	Total
ASSETS					
CURRENT ASSETS					
Cash and Cash Equivalents	\$ 13,782,466	\$ 5,125,857	\$ 2,193,096	\$ -	\$ 21,101,419
Accounts Receivable	1,105,170	1,166,974	-	-	2,272,144
Prepaid Expenses and Other Assets	95,612	48,312	114,692	-	258,616
Total Current Assets	14,983,248	6,341,143	2,307,788	-	23,632,179
LONG-TERM ASSETS					
Property, Plant, and Equipment, Net	1,287,388	630,444	58,063	-	1,975,895
Operating Right-Of-Use Asset	13,659,058	10,306,987	12,219	-	23,978,264
Total Long-Term Assets	14,946,446	10,937,431	70,282	-	25,954,159
Total Assets	\$ 29,929,694	\$ 17,278,574	\$ 2,378,070	\$ -	\$ 49,586,338
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts Payable and Accrued Liabilities	\$ 734,315	\$ 460,063	259,806	\$ -	\$ 1,454,184
Deferred Revenue	2,229,042	1,959,964	-	-	4,189,006
Operating Lease Liability, Current	190,586	243,189	3,595	-	437,370
Total Current Liabilities	3,153,943	2,663,216	263,401	-	6,080,560
LONG-TERM LIABILITIES					
Operating Lease Liability, Net	13,468,784	10,064,034	8,624	-	23,541,442
Total Long-Term Liabilities	13,468,784	10,064,034	8,624	-	23,541,442
Total Liabilities	16,622,727	12,727,250	272,025	-	29,622,002
NET ASSETS					
Without Donor Restrictions	12,964,697	4,287,013	2,106,045	-	19,357,755
With Donor Restrictions	342,270	264,311	-	-	606,581
Total Net Assets	13,306,967	4,551,324	2,106,045	-	19,964,336
Total Liabilities and Net Assets	\$ 29,929,694	\$ 17,278,574	\$ 2,378,070	\$ -	\$ 49,586,338

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

REVENUES, WITHOUT DONOR RESTRICTIONS

	Arvin Campus	Shafter Campus	CMO	Eliminations	Total
State Revenue:					
State Aid	\$ 9,643,184	\$ 8,629,082	\$ -	\$ -	\$ 18,272,266
Other State Revenue	3,751,146	3,301,271	-	-	7,052,417
Federal Revenue:					
Grants and Entitlements	2,297,798	1,924,074	-	-	4,221,872
Local Revenue:					
In-Lieu Property Tax Revenue	741,802	972,451	-	-	1,714,253
Contributions	1,303	11,768	100,252	-	113,323
Interest Income	53,452	40,717	312	-	94,481
Other Revenue	34,360	52,753	3,898,464	(3,813,021)	172,556
Total Revenues	<u>16,523,045</u>	<u>14,932,116</u>	<u>3,999,028</u>	<u>(3,813,021)</u>	<u>31,641,168</u>

EXPENSES

Program Services	11,873,021	11,911,348	3,855,235	(942,058)	26,697,546
Management and General	3,444,568	3,491,272	888,976	(2,870,963)	4,953,853
Total Expenses	<u>15,317,589</u>	<u>15,402,620</u>	<u>4,744,211</u>	<u>(3,813,021)</u>	<u>31,651,399</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS

	1,205,456	(470,504)	(745,183)	-	(10,231)
--	-----------	-----------	-----------	---	----------

NET ASSETS WITH DONOR RESTRICTIONS

State Revenue:					
Other State Revenue	342,270	264,311	-	-	606,581

CHANGE IN NET ASSETS

	1,547,726	(206,193)	(745,183)	-	596,350
--	-----------	-----------	-----------	---	---------

Net Assets - Beginning of Year

	11,759,241	4,757,517	2,851,228	-	19,367,986
--	------------	-----------	-----------	---	------------

NET ASSETS - END OF YEAR

	<u>\$ 13,306,967</u>	<u>\$ 4,551,324</u>	<u>\$ 2,106,045</u>	<u>\$ -</u>	<u>\$ 19,964,336</u>
--	----------------------	---------------------	---------------------	-------------	----------------------

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>	<u>Management and General</u>	<u>Eliminations</u>	<u>Total</u>
Salaries and Wages	\$ 15,899,875	\$ 491,750	\$ -	\$ 16,391,625
Pension Expense	1,581,889	65,912	-	1,647,801
Other Employee Benefits	1,599,992	66,666	-	1,666,658
Payroll Taxes	634,569	26,440	-	661,009
Legal Expenses	30,367	91,102	-	121,469
Accounting Expenses	13,801	41,403	-	55,204
Instructional Materials	1,049,660	113,296	-	1,162,956
Other Fees for Services	1,267,275	3,801,824	(3,813,021)	1,256,078
Advertising and Promotion Expenses	98,258	24,565	-	122,823
Office Expenses	27,501	82,504	-	110,005
Information Technology Expenses	123,814	371,441	-	495,255
Occupancy Expenses	1,994,633	1,631,974	-	3,626,607
Travel Expenses	198,416	-	-	198,416
Depreciation Expense	217,817	54,454	-	272,271
Insurance Expense	-	236,052	-	236,052
Other Expenses	2,901,737	725,433	-	3,627,170
Eliminations	(942,058)	(2,870,963)	3,813,021	-
	<u>\$ 26,697,546</u>	<u>\$ 4,953,853</u>	<u>\$ -</u>	<u>\$ 31,651,399</u>
Total Expenses by Function	<u>\$ 26,697,546</u>	<u>\$ 4,953,853</u>	<u>\$ -</u>	<u>\$ 31,651,399</u>

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

	Arvin Campus	Shafter Campus	CMO	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in Net Assets	\$ 1,547,726	\$ (206,193)	\$ (745,183)	\$ -	\$ 596,350
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:					
Depreciation	181,426	77,497	13,348	-	272,271
Noncash Lease Expense	312	236	-	-	548
(Increase) Decrease in Assets:					
Accounts Receivable	375,671	268,380	-	-	644,051
Prepaid Expenses and Other Assets	168,047	138,791	(20,765)	-	286,073
Increase (Decrease) in Liabilities:					
Accounts Payable and Accrued Liabilities	(357,631)	267,985	192,299	-	102,653
Deferred Revenue	1,610,041	1,726,860	-	-	3,336,901
Net Cash Provided (Used) by Operating Activities	3,525,592	2,273,556	(560,301)	-	5,238,847
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of Property, Plant, and Equipment	(161,206)	-	-	-	(161,206)
Net Cash Used by Investing Activities	(161,206)	-	-	-	(161,206)
NET CHANGE IN CASH AND CASH EQUIVALENTS	3,364,386	2,273,556	(560,301)	-	5,077,641
Cash and Cash Equivalents - Beginning of Year	10,418,080	2,852,301	2,753,397	-	16,023,778
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 13,782,466	\$ 5,125,857	\$ 2,193,096	\$ -	\$ 21,101,419
SUPPLEMENTAL DISCLOSURE OF NONCASH OPERATING ACTIVITIES					
Operating Right-of-Use Asset Obtained in Exchange for Operating Lease Liability	312	236	-	-	548

See accompanying Notes to Financial Statements.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

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

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

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

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

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

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received. There was no contributed assets or services in June 30, 2023.

Property Taxes

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

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Schools does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2023.

Revenue Recognition

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

Contributions

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

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrance of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Schools has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the Schools have conditional grants of \$5,543,820 of which \$4,189,006 is recognized as deferred revenue in the statement of financial position.

Other Revenue

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

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

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

Leases

The Schools leases facilities and equipment. The Schools determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the Schools' right to use an underlying asset for the lease term and lease liabilities represent the Schools' obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Schools uses its incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Schools will exercise that option. The Schools has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The Schools has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The Schools' lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Schools considers factors such as if the Schools has obtained substantially all of the rights to the underlying asset through exclusivity, if the Schools can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Schools has elected to use a incremental borrowing rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Adoption of New Accounting Standards

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Schools adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption with certain practical expedients available.

The Schools has elected to adopt the package of practical expedients available in the year of adoption. The Schools has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Schools' ROU assets.

The Schools elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the Schools elected the hindsight practical expedient to determine the lease term for existing leases.

As a result of the adoption of the new lease accounting guidance, the Schools recognized on July 1, 2022 a ROU asset at the carrying amount of the lease asset of \$24,396,349. The Schools also recognized on July 1, 2022 a lease liability of \$24,396,349, which represents the present value of the remaining lease payments discounted using the Schools' incremental borrowing rate of 4.96%.

The standard had a material impact on the statement of financial position but did not have an impact on the statement of activities, nor the statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Evaluation of Subsequent Events

The Schools has evaluated subsequent events through December 11, 2023, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

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

Cash and Cash Equivalents	\$ 21,101,419
Accounts Receivable	2,272,144
Less: Net Assets With Donor Restrictions	<u>(606,581)</u>
Total	<u>\$ 22,766,982</u>

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

NOTE 3 CONCENTRATION OF CREDIT RISK

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

The Schools maintains a portion of its cash in the Kern County Treasury (the County). The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at costs which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the Schools' deposits in this pool as of June 30, 2023, as provided by the pool sponsor was approximately \$5,076,520.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements are presented net of accumulated depreciation. The Schools capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense was \$272,271 as of June 30, 2023.

The components of property, plant, and equipment as of June 30, 2023 are as follows:

Furniture , Fixtures, and Equipment	\$ 2,135,998
Leasehold Improvements	1,682,932
Less: Accumulated Depreciation and Amortization	<u>(1,843,035)</u>
Total Property, Plant, and Equipment	<u>\$ 1,975,895</u>

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

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

	<u>Arvin Campus</u>	<u>Shafter Campus</u>	<u>Total</u>
Subject to Specific Purpose			
National School Lunch Program	<u>\$ 342,270</u>	<u>\$ 264,311</u>	<u>\$ 606,581</u>

NOTE 6 FACILITIES LEASES

The Schools leases facilities, office spaces, a modular Classroom, and storage with unrelated third parties and the lease terms are month to month. Lease expense under these lease agreements for the year ended June 30, 2023 was \$241,679.

NOTE 7 OPERATING LEASES – ASC 842

The Schools leases equipment as well as certain operating and facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through June 2051. Certain facility leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Additionally, the agreements generally require the Schools to pay real estate taxes, insurance, and repairs. Some lease agreements also require the Schools to comply with certain covenants and to maintain certain financial ratios. As of June 30, 2023, the Schools believes it was in compliance with all ratios and covenants.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 OPERATING LEASES – ASC 842 (CONTINUED)

The following table provides quantitative information concerning the Schools' lease for the year ended June 30, 2023:

	<u>Related Party</u>	<u>External</u>	<u>2023 Total</u>
Lease Costs:			
Operating Lease Cost	<u>\$ 1,577,998</u>	<u>\$ 39,905</u>	<u>\$ 1,617,903</u>
Other Information:			
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:			
Operating Cash Flows from Operating Leases	\$ 1,577,450	\$ 39,905	\$ 1,617,355
Right-Of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	24,240,393	155,956	24,396,349
Weighted-Average Remaining Lease Term - Operating Leases	27.9 years	3.3 Years	27.8 Years
Weighted-Average Discount Rate - Operating Leases	4.96%	4.96%	4.96%

The Schools classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

<u>Year Ending June 30,</u>	<u>Related Party</u>	<u>External</u>	<u>2023 Total</u>
2024	\$ 1,575,663	\$ 39,905	\$ 1,615,568
2025	1,578,238	39,905	1,618,143
2026	1,579,963	39,905	1,619,868
2027	1,575,837	13,302	1,589,139
2028	1,576,075	-	1,576,075
Thereafter	36,298,712	-	36,298,712
Total Lease Payments	44,184,488	133,017	44,317,505
Less: Interest	(20,328,551)	(10,142)	(20,338,693)
Present Value of Lease Liabilities	<u>\$ 23,855,937</u>	<u>\$ 122,875</u>	<u>\$ 23,978,812</u>

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 RELATED PARTY TRANSACTIONS

Grimm Family Education Foundation

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

The Foundation provides school administrative support for the Edible Schoolyard Program at no cost to Grow Public Schools (pursuant to the operating agreement between the Grimm Family Education Foundation and Grow Public Schools) and has loaned funds at no interest to Grow Public Schools for the operation of the charter school. There was no balance on the working capital line at June 30, 2023.

RLG Land Foundation

RLG Land Foundation is a separate California nonprofit public benefit corporation, of which Melissa Grimm, Catherine Card, and William Phillimore are the Directors. RLG Land Foundation acquired and developed both the Arvin and Shafter locations which is leased to Grow Public Schools for the charter school. RLG Land Foundation leases are include in the right-of-use asset and lease liability on the statement of financial position (see Note 7).

NOTE 9 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

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

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

State Teachers' Retirement System (STRS)

Plan Description

The Schools contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022, total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% funded. The Schools did not contribute more than 5% of the total contributions to the plan.

**GROW PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)(Continued)

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Schools is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended

June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30.</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 916,165	100%
2022	\$ 1,121,547	100%
2023	\$ 1,647,801	100%

NOTE 10 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

**GROW PUBLIC SCHOOLS
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2023
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

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

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

The board of directors and the administrators as of the year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Tom Mestmaker	President	May 26, 2026
Manuel Pantoja	Secretary & Arvin Community Rep	March 27, 2025
Matt Look	Schools Parent Rep	November 14, 2023
Ernie Unruh	Member	August 2023
Kristen Watson	Member	September 27, 2024

ADMINISTRATORS

Doc Ervin	Chief Executive Officer, Grow Public Schools
Steve McClain	Chief Business Officer
Jennie Bard	Principal, Grow Public Schools – Arvin
Lacie Harris	Principal, Grow Public Schools – Shafter

**GROW PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Arvin Campus:				
Transitional Kindergarten	36,000	73,360	180	In compliance
Kindergarten	36,000	71,820	180	In compliance
Grade 1	50,400	71,470	180	In compliance
Grade 2	50,400	71,470	180	In compliance
Grade 3	50,400	71,470	180	In compliance
Grade 4	54,000	71,645	180	In compliance
Grade 5	54,000	71,645	180	In compliance
Grade 6	54,000	71,645	180	In compliance
Grade 7	54,000	71,645	180	In compliance
Grade 8	54,000	71,645	180	In compliance
Shafter Campus:				
Kindergarten	36,000	72,240	180	In compliance
Grade 1	50,400	70,700	180	In compliance
Grade 2	50,400	70,700	180	In compliance
Grade 3	50,400	70,700	180	In compliance
Grade 4	54,000	70,700	180	In compliance
Grade 5	54,000	70,700	180	In compliance
Grade 6	54,000	70,700	180	In compliance
Grade 7	54,000	70,700	180	In compliance
Grade 8	54,000	70,700	180	In compliance

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

**GROW PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023**

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Classroom Based</u>	<u>Total</u>	<u>Classroom Based</u>	<u>Total</u>
Arvin Campus:				
Grades TK/K-3	335.56	335.87	333.32	333.56
Grades 4-6	247.56	247.56	246.82	246.82
Grades 7-8	175.74	175.74	175.52	175.52
ADA Totals	<u>758.86</u>	<u>759.17</u>	<u>755.66</u>	<u>755.90</u>
Shafter Campus:				
Grades TK/K-3	350.91	351.82	351.57	352.26
Grades 4-6	236.49	236.83	235.63	235.89
Grades 7-8	154.97	154.97	154.26	154.26
ADA Totals	<u>742.37</u>	<u>743.62</u>	<u>741.46</u>	<u>742.41</u>

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

**GROW PUBLIC SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

	<u>Arvin Campus</u>	<u>Shafter Campus</u>
June 30, 2023 Annual Financial Report Fund Balances (Net Assets)	\$ 13,123,188	\$ 4,438,785
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Accounts Receivable	(58,614)	(58,705)
Prepaid Expenses and Other Assets	55,217	13,158
Operating Right-of-Use Asset	256,369	193,354
Accounts Payable	(71,208)	(36,881)
Lease Liability - Operating, Current	(190,586)	(243,189)
Lease Liability - Operating, Net	192,601	244,802
Net Adjustments and Reclassifications	<u>183,779</u>	<u>112,539</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 13,306,967</u>	<u>\$ 4,551,324</u>

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

GROW PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Federal Expenditures
U.S. Department of Education				
Pass-Through Program From California Department of Education:				
Every Student Succeeds Act:				
Title I, Part A, Basic Grants: Low-Income and Neglected	84.010	14329		\$ 567,658
Title II, Part A, Improving Teacher Quality	84.367	14341		75,094
Title III, Limited English Proficiency	84.365	14346		67,978
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A		40,416
Special Education - IDEA Cluster	84.027	13379		388,636
Total Special Education Cluster				<u>388,636</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):				
Elementary and Secondary School Emergency Relief Fund II (ESSER II) Fund	84.425D	15547	COVID-19	125
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	1,595,756
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				<u>1,595,881</u>
Total U.S. Department of Education				2,735,663
U.S. Department of Agriculture				
Pass-Through Program From California Department of Education:				
Child Nutrition Programs Cluster	10.555	N/A		1,486,209
Total U.S. Department of Agriculture				<u>1,486,209</u>
Total Federal Expenditures				<u>\$ 4,221,872</u>

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

**GROW PUBLIC SCHOOLS
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of the Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Schools under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Schools, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Schools.

NOTE 5 INDIRECT COST RATE

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



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Grow Public Schools
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Grow Public Schools (the Schools), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 11, 2023.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Schools 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
December 11, 2023



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

Board of Directors
Grow Public Schools
Bakersfield, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grow Public Schools' (the Schools) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Schools' major federal programs for the year ended June 30, 2023. The Schools major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Schools compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Schools compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Schools compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Schools internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Schools internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Board of Directors
Grow Public Schools

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

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

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



CliftonLarsonAllen LLP

Glendora, California
December 11, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Grow Public Schools
Bakersfield, California

Report on Compliance

Opinion on State Compliance

We have audited Grow Public Schools (the Schools) compliance with the types of compliance requirements applicable to the Schools described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The Schools' applicable State compliance requirements are identified in the table below.

In our opinion, the Schools complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 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 Schools' compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 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 Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 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 Schools' internal control over compliance. Accordingly, no such opinion is expressed.

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

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable ¹
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ²
Immunizations	Not Applicable ³
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁴
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁵
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Not Applicable¹: The Schools did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable² The Schools did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: The Schools did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁴: The Schools did not receive a CTEIG allocation for the audit year.

Not Applicable⁵: The Schools did not report ADA to the CDE as generated through nonclassroom-based instruction (independent study).

Other Matters

The results of our audit procedures disclosed instances of noncompliance, which are required to be reported in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Schools' response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Schools' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. the Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 11, 2023

**GROW PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assisting Listing Number(s)	Name of Federal Program or Cluster
10.555	Child Nutrition Cluster
84.425D & 84.425U	Elementary and Secondary School Emergency Relief (ESSER) II & ESSER III

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

Auditee qualified as low-risk auditee? x yes no

**GROW PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

2023-001 Unduplicated Local Control Funding Formula Pupil Counts (Continued) 40000

Effect: The Grow Public Schools - Arvin is not in compliance with Education code section 42238.02 (b)(2). The error identified above was extrapolated to the population of the free and reduced eligible pupils and the 1.17 and 1.18 reports contained errors as follows:

Charter School Audit Adjustments to CALPADS Data - Grow Public Schools - Arvin for June 30, 2023

Original		Updated		Net Change		LCFF Entitlement		
Enrollment Count	Unduplicated Pupil Count	Enrollment Count	Unduplicated Pupil Count	Enrollment Count	Unduplicated Pupil Count	Original Entitlement	Revised Entitlement	Adjustment
2,439	2,178	2,439	2,174	0	(4)	10,384,986	10,374,319	(10,667)

Cause: Grow Public Schools - Arvin provided meal applications for the student that qualified the students as paid and did not support the free or reduced classification that was submitted to CalPADS. The error was identified due to lack of oversight for Grow Public Schools - Arvin in regards to verifying meal applications.

Questioned Costs: The error identified in the condition was extrapolated to the population of free and reduced eligible pupils and resulted in revised entitlement with a likely error extrapolated to the total population error decrease of \$10,667 which is used in the calculation of the LCFF entitlement.

Recommendation: We recommend that Grow Public Schools - Arvin employ additional monitoring processes to review the Free and Reduced-Price Meal (FRPM) eligibility data to ensure reporting errors are minimized and corrections are made on a timely basis.

Repeat Finding: This is not a repeating finding.

Views of responsible officials and planned corrective actions (Unaudited): The management of Grow Public School (GPS) accepts this finding. In October 2023, GPS moved the income verification process to an online portal through the student information system, Aeries. This process will mitigate the risk of staff entering incorrect information when imputing the information from handwritten forms. GPS will then review and verify the data entered into Aeries and compare the data in CALPADS to ensure accuracy.

**GROW PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

Below are the findings and questioned costs related to the basic financial statements, federal awards, or state awards for the prior year.

2022-001 Average Daily Attendance Reporting 10000

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

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

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

Status: Implemented and remediated during the year ended June 30, 2023.



Financial Statements

June 30, 2023

Wonderful College Prep Academy

(Wonderful College Prep Academy – Delano No. 1078

Wonderful College Prep Academy – Lost Hills No. 1851)

Independent Auditor’s Report	1
Financial Statements	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Notes to Financial Statements	9
Supplementary Information	
Schedule of Expenditures of Federal Awards	18
Local Education Agency Organization Structure	19
Schedule of Average Daily Attendance.....	20
Schedule of Instructional Time.....	21
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	23
Combining Statement of Financial Position.....	24
Combining Statement of Activities.....	25
Notes to Supplementary Information	26
Independent Auditor’s Reports	
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 <i>Government Auditing Standards</i>	28
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance	30
Independent Auditor’s Report on State Compliance	33
Schedule of Findings and Questioned Costs	
Summary of Auditor’s Results.....	38
Financial Statement Findings	39
Federal Awards Findings and Questioned Costs	40
State Compliance Findings and Questioned Costs	41
Summary Schedule of Prior Audit Findings.....	42



Independent Auditor's Report

Governing Board
Wonderful College Prep Academy
Delano, California

Report on the Audit of 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, 2023, 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, 2023, 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.

Adoption of New Accounting Standard

As discussed in Note 4 to the financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2022 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matter.

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 18-27 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 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 7, 2023 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.



Rancho Cucamonga, California
December 7, 2023

Wonderful College Prep Academy
Statement of Financial Position
June 30, 2023

Assets	
Current assets	
Cash	\$ 9,476,891
Receivables	12,779,531
Prepaid expenses	<u>249,737</u>
Total current assets	<u>22,506,159</u>
Non-current assets	
Security deposit	8,789
Property and equipment	2,210,380
Operating lease right-of-use asset	<u>226,756</u>
Total non-current assets	<u>2,445,925</u>
Total assets	<u>\$ 24,952,084</u>
Liabilities	
Current liabilities	
Accounts payable	\$ 7,406,764
Accrued compensated absences	476,796
Refundable advance	6,605,152
Current portion of operating lease liability	<u>82,421</u>
Total current liabilities	<u>14,571,133</u>
Long-term liabilities	
Operating lease liability, less current portion	<u>144,334</u>
Total liabilities	<u>14,715,467</u>
Net Assets	
Without donor restrictions	<u>10,236,617</u>
Total liabilities and net assets	<u>\$ 24,952,084</u>

Wonderful College Prep Academy
Statement of Activities
Year Ended June 30, 2023

Support and Revenues	\$ 31,158,987
Local Control Funding Formula	8,207,596
Federal revenue	10,461,570
Other state revenue	23,700
In-kind contributions	6,327,257
Local revenues	<u> </u>
Total support and revenues	<u>56,179,110</u>
Expenses	42,669,310
Program services	13,284,447
Management and general	<u> </u>
Total expenses	<u>55,953,757</u>
Change in Net Assets	<u>225,353</u>
Net Assets, Beginning of Year	<u>10,011,264</u>
Net Assets, End of Year	<u><u>\$ 10,236,617</u></u>

Wonderful College Prep Academy
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
Salaries	\$ 21,401,352	\$ 4,686,453	\$ 26,087,805
Employee benefits	3,268,185	762,759	4,030,944
Payroll taxes	4,799,293	389,195	5,188,488
Fees for services	1,038,392	3,620,316	4,658,708
Advertising and promotions	-	1,944	1,944
Office expenses	-	172,874	172,874
Information technology	-	355,197	355,197
Occupancy	3,453,687	752,217	4,205,904
Conferences and meeting	314,689	-	314,689
Interest	-	36,744	36,744
Depreciation	736,292	-	736,292
Insurance	-	33,755	33,755
Other expenses	1,718,509	2,221,586	3,940,095
Capital outlay	938,320	-	938,320
Instructional materials	2,068,051	-	2,068,051
Nutrition	2,932,540	-	2,932,540
District oversight fees	-	251,407	251,407
	<u>\$ 42,669,310</u>	<u>\$ 13,284,447</u>	<u>\$ 55,953,757</u>
Total functional expenses			

Wonderful College Prep Academy
Statement of Cash Flows
Year Ended June 30, 2023

Operating Activities	\$ 225,353
Change in net assets	
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	736,292
Depreciation expense	205,384
Changes in operating assets and liabilities	(17,288)
Receivables	(8,789)
Prepaid expenses	181,341
Security deposits	170,616
Accounts payable	2,953,486
Accrued compensated absences	(1)
Refundable advance	(1)
Operating lease assets and liabilities	<u>4,446,394</u>
Net Cash from (used) Operating Activities	<u>4,446,394</u>
Investing Activities	<u>(744,533)</u>
Purchases of property and equipment	
Financing Activities	<u>(3,600,000)</u>
Net borrowings under line of credit	
Net Change in Cash	101,861
Cash, Beginning of Year	<u>9,375,030</u>
Cash, End of Year	<u><u>\$ 9,476,891</u></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 STEAM (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:

Wonderful College Prep Academy (WCPA) is a rigorous, inspiring and community-based learning environment that ensures all students are cared for and graduate with college-level academic knowledge, critical thinking skills, healthy habits and personal efficacy to thrive - and to be transformational leaders in the Central Valley and beyond.

Wonderful College Prep Academy offers all 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.
- Opportunities to enroll in college-level courses through the Early College Pathway program beginning their freshman year of high school through the dual enrollment partnership with Bakersfield College.
- Job shadow internship opportunities are available for all students in the pathway programs.

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 1,900 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 currently services 504 students in grades kindergarten through eleventh.

Pursuant to California Education Code (EC) Section 47607.4, which was amended by Senate Bill 114, all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, have their term extended by two years, and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, have their term extended by one additional year. WCPA Delano's charter term will expire on June 30, 2027. WCPA Lost Hills' charter term will expire August 30, 2025.

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, 2023.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2023, the Organization had approximately \$10,289,985, in excess of FDIC-insured limits.

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, 2023 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, 2023.

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. At June 30, 2023, conditional contributions approximating \$2,128,623, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

The Organization has elected to account for the credits by applying FASB ASC 958-605, *Not-for-Profit Entities: Revenue Recognition*. Under this method, the Organization records contribution revenue when the contribution is deemed to be unconditional, that is when there is no longer a measurable performance or other barrier and a right of return or release from obligation to pay the contribution. Management has determined that the contribution is unconditional.

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, 2023.

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.

Change in Accounting Principle

Effective July 1, 2022, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The Organization elected to apply the guidance as of July 1, 2022, the beginning of the adoption period. The standard requires the recognition of right-of-use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the statement of activities as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expense. The Organization has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating lease under the new guidance, without reassessing (a) whether the contract contains a lease under ASC Topic 842, (b) whether classification of the operating lease would be different in accordance with ASC Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2022, the beginning of the adoption period, a cumulative effect adjustment to net assets of \$1, an operating lease liability of \$315,237, and an operating right-of-use asset of \$315,236. The adoption of the new standard did not materially impact the Organization's statement of activities or statement of cash flows. See Note 4 for further disclosure of the Organization's lease contracts.

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	\$ 9,476,891
Receivables	<u>12,779,531</u>
 Total	 <u><u>\$ 22,256,422</u></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, 2023:

Land improvements	\$ 217,639
Building	24,580
Computer and equipment	2,789,408
Work in progress	15,993
Furniture	<u>2,239,879</u>
	5,287,499
 Less accumulated depreciation	 <u>(3,077,119)</u>
 Total	 <u><u>\$ 2,210,380</u></u>

Note 4 - Leases

The Organization leases equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2027 and provide for renewal options ranging from 1 year to 3 years. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised. The Organization's operating lease provides for increases in future minimum annual rental payments. Additionally, the operating lease agreement requires the Organization to pay real estate taxes, insurance, and repairs.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Organization has applied the risk-free rate option to the real property and equipment classes of assets.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for equipment leases.

Total lease costs for the year ended June 30, 2023 were as follows:

Operating lease cost	\$ 91,924
Short-term lease cost	2

The following table summarizes the supplemental cash flow information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	\$ 91,925
Right-of-use assets obtained in exchange for lease liabilities	
Operating leases	\$ 46,256

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term	
Operating leases	2.32
Weighted-average discount rate	
Operating leases	1.72%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2023:

	June 30, 2023
	Operating
2024	\$ 87,603
2025	81,304
2026	64,320
2027	2,706
Total lease payments	235,933
Less interest	(9,178)
Present value of lease liabilities	\$ 226,755

Note 5 - 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 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, 2021, 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, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	19.10%	19.10%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

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 contribution 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, 2023, are presented above and the Organization's total contributions were \$4,736,403.

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 \$1,183,325 (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, 2023, the Organization matched employee voluntary contributions up to 6%, resulting in contributions to the Plan of \$459,178.

Note 6 - Donated Professional Services and Materials

Donated services are as followed during the year ended June 30, 2023:

Employee benefits	<u>\$ 23,700</u>
-------------------	------------------

Note 7 - 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 8 - Related Party Transactions

During the year ended June 30, 2023, the Organization designated rent benefits totaling \$23,700, to two employees, which covers moving costs to Delano, California.

Note 9 - 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 7, 2023, 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, 2023

Wonderful College Prep Academy

Wonderful College Prep Academy
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed through Los Angeles County of Education Carter Special Education Local Plan Area			
Special Education Cluster			
Basic Local Assistance Entitlement	84.027	13379	\$ 539,905
Passed through California Department of Education (CDE)			
COVID-19 - Elementary and Secondary School Emergency Relief II (ESSER II) Fund			
	84.425D	15547	309,241
COVID-19 - Expanded Learning Opportunities (ELO) Grant ESSER II State Reserves			
	84.425D	15618	219,089
COVID-19 - Expanded Learning Opportunities (ELO) Grant GEER II			
	84.425C	15619	49,893
COVID-19 - Expanded Learning Opportunities (ELO) (ESSER III) State Reserve, Emergency Needs			
	84.425U	15620	142,979
COVID-19 - Elementary and Secondary School Emergency Relief III (ESSER III) Fund			
	84.425U	15559	1,158,708
Subtotal			<u>1,879,910</u>
Title I, Part A, Basic Grants Low-Income and Neglected			
	84.010	14329	876,654
Title II, Part A, Supporting Effective Instruction			
	84.367	14341	120,358
Title IV, Part A, Student Support and Academic Enrichment			
	84.424	15396	66,962
California State Gear Up Program			
	84.334A	10088	1,816,079
Total U.S. Department of Education			<u>4,759,963</u>
U.S. Department of Agriculture			
Passed through CDE			
Child Nutrition Cluster			
School Lunch - Section 4			
	10.555	13523	261,726
School Lunch - Section 11			
	10.555	13524	971,689
Supply Chain Assistance Funds			
	10.555	15655	61,207
Subtotal			<u>1,294,622</u>
School Breakfast Program - Severe Need			
	10.553	13526	496,694
Total Child Nutrition Cluster			<u>1,791,316</u>
Passed Through California Department of Social Services			
Child and Adult Care Food Program			
	10.558	13529	1,116,412
Total Federal Financial Assistance			<u>\$ 8,207,596</u>

[1] Pass-Through Entity Identifying Number not available.

ORGANIZATION

Wonderful College Prep Academy (the Organization) operates two schools: Wonderful College Prep Academy – Delano (Charter Number 1078) grades kindergarten through twelfth grade and Wonderful College Prep Academy – Lost Hills (Charter Number 1851) grades kindergarten through eleventh.

GOVERNING BOARD

MEMBER		OFFICE TERM EXPIRES
Samer Mohamed	Chairperson	June 30, 2025
Ernie Unruh	Member	April 27, 2024
Maritza Avilez	Member	September 24, 2023
Ana (Patty) Lomeli	Member	June 30, 2025
Valerie Reynolds	Member	February 3, 2025
Kiyoshi Tomono	Member	January 31, 2025

ADMINISTRATION

Bill Toomey Chief Business Officer

Wonderful College Prep Academy
 Schedule of Average Daily Attendance
 Year Ended June 30, 2023

	Second Period Report	Annual Report
WCPA - Delano		
Regular ADA		
Transitional kindergarten through third	484.91	485.93
Fourth through sixth	420.19	421.64
Seventh and eighth	285.32	284.64
Ninth through twelfth	561.75	562.12
Total regular ADA	1,752.17	1,754.33
Classroom Based ADA		
Transitional kindergarten through third	482.62	484.09
Fourth through sixth	418.36	420.12
Seventh and eighth	284.01	283.63
Ninth through twelfth	559.78	560.24
Total classroom based ADA	1,744.77	1,748.08
	Second Period Report	Annual Report
WCPA - Lost Hills		
Regular ADA		
Transitional kindergarten through third	156.56	156.47
Fourth through sixth	132.84	132.05
Seventh and eighth	88.11	88.40
Ninth through eleventh	90.11	89.29
Total regular ADA	467.62	466.21
Classroom Based ADA		
Transitional kindergarten through third	155.90	155.97
Fourth through sixth	132.62	131.88
Seventh and eighth	87.93	88.27
Ninth through eleventh	89.74	88.98
Total classroom based ADA	466.19	465.10

Wonderful College Prep Academy
 Schedule of Instructional Time
 Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of		Number of Actual Days		Total Minutes Offered	Traditional Calendar	Multitrack Calendar	Number of Days Credited Form J-13A	Total Days Offered	Status
			Minutes Credited Form J-13A	Minutes Credited	Traditional Calendar	Multitrack Calendar						
Kindergarten	36,000	63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grades 1 - 3	50,400	63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grade 1		63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grade 2		63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grade 3		63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grades 4 - 8	54,000	63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grade 4		63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grade 5		63,540	-	63,540	180	N/A	180	N/A	-	180	Complied	
Grade 6		60,440	-	60,440	180	N/A	180	N/A	-	180	Complied	
Grade 7		60,440	-	60,440	180	N/A	180	N/A	-	180	Complied	
Grade 8		60,440	-	60,440	180	N/A	180	N/A	-	180	Complied	
Grades 9 - 12	64,800	77,580	-	77,580	180	N/A	180	N/A	-	180	Complied	
Grade 9		77,580	-	77,580	180	N/A	180	N/A	-	180	Complied	
Grade 10		77,580	-	77,580	180	N/A	180	N/A	-	180	Complied	
Grade 11		77,580	-	77,580	180	N/A	180	N/A	-	180	Complied	
Grade 12		77,580	-	77,580	180	N/A	180	N/A	-	180	Complied	

Wonderful College Prep Academy
 Schedule of Instructional Time
 Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of		Number of Actual Days		Total Minutes Offered	Traditional Calendar	Multitrack Calendar	Number of Days Credited Form J-13A	Total Days Offered	Status
			Minutes Credited Form J-13A	Minutes Credited Form J-13A	Traditional Calendar	Multitrack Calendar						
Kindergarten	36,000	58,860	-	180	N/A	-	180	N/A	-	-	Complied	
Grades 1 - 3	50,400	60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 1		60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 2		60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 3		60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grades 4 - 8	54,000	60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 4		60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 5		60,300	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 6		64,620	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 7		64,620	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 8		64,620	-	180	N/A	-	180	N/A	-	-	Complied	
Grades 9 - 11	64,800	69,840	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 9		69,840	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 10		69,840	-	180	N/A	-	180	N/A	-	-	Complied	
Grade 11		69,840	-	180	N/A	-	180	N/A	-	-	Complied	

Wonderful College Prep Academy
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

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>
Net Assets			
Balance, June 30, 2023, Unaudited Actuals	\$ 8,112,800	\$ 2,243,188	\$ 10,355,988
Increase in			
Receivables	82,880	-	82,880
Decrease in			
Receivables	-	(202,251)	(202,251)
Balance, June 30, 2023, Audited Financial Statements	<u>\$ 8,195,680</u>	<u>\$ 2,040,937</u>	<u>\$ 10,236,617</u>

Wonderful College Prep Academy
Combining Statement of Financial Position
June 30, 2023

	Delano	Lost Hills	Total
Assets			
Current assets			
Cash	\$ 6,835,411	\$ 2,641,480	\$ 9,476,891
Receivables	10,991,928	1,787,603	12,779,531
Prepaid expenses	214,080	35,657	249,737
Total current assets	<u>18,041,419</u>	<u>4,464,740</u>	<u>22,506,159</u>
Non-current assets			
Security deposit	8,789	-	8,789
Property and equipment	1,872,644	337,736	2,210,380
Operating lease right-of-use asset	74,048	152,708	226,756
Total non-current assets	<u>1,955,481</u>	<u>490,444</u>	<u>2,445,925</u>
Total assets	<u>\$ 19,996,900</u>	<u>\$ 4,955,184</u>	<u>\$ 24,952,084</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 6,415,902	\$ 990,862	\$ 7,406,764
Accrued compensated absences	412,061	64,735	476,796
Refundable advance	4,899,209	1,705,943	6,605,152
Current portion of operating lease liability	30,017	52,404	82,421
Total current liabilities	<u>11,757,189</u>	<u>2,813,944</u>	<u>14,571,133</u>
Long-term liabilities			
Operating lease liability, less current portion	44,031	100,303	144,334
Total liabilities	<u>11,801,220</u>	<u>2,914,247</u>	<u>14,715,467</u>
Net Assets			
Without donor restrictions	<u>8,195,680</u>	<u>2,040,937</u>	<u>10,236,617</u>
Total liabilities and net assets	<u>\$ 19,996,900</u>	<u>\$ 4,955,184</u>	<u>\$ 24,952,084</u>

Wonderful College Prep Academy
Combining Statement of Activities
Year Ended June 30, 2023

	<u>Delano</u>	<u>Lost Hills</u>	<u>Total</u>
Support and Revenues			
Local Control Funding Formula	\$ 24,691,711	\$ 6,467,276	\$ 31,158,987
Federal revenue	6,993,804	1,213,792	8,207,596
Other state revenue	8,447,123	2,014,447	10,461,570
In-kind contributions	23,700	-	23,700
Local revenues	5,053,271	1,273,986	6,327,257
	<u>45,209,609</u>	<u>10,969,501</u>	<u>56,179,110</u>
Total support and revenues			
Expenses			
Program services	34,260,505	8,408,805	42,669,310
Management and general	10,808,980	2,475,467	13,284,447
	<u>45,069,485</u>	<u>10,884,272</u>	<u>55,953,757</u>
Total expenses			
Change in Net Assets	<u>140,124</u>	<u>85,229</u>	<u>225,353</u>
Net Assets, Beginning of Year	<u>8,055,556</u>	<u>1,955,708</u>	<u>10,011,264</u>
Net Assets, End of Year	<u>\$ 8,195,680</u>	<u>\$ 2,040,937</u>	<u>\$ 10,236,617</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, 2023. 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, 2023, 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 requirements, as required by California 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, 2023

Wonderful College Prep Academy



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, 2023, 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 7, 2023.

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 were not identified.

Report on 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.

Eide Bailly LLP

Rancho Cucamonga, California
December 7, 2023



Independent Auditor's Report on Compliance for Each Major Federal Program; Report 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, 2023. 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, 2023.

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.

Eide Bailly LLP

Rancho Cucamonga, California
December 7, 2023



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 *2022-2023 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, 2023.

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, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards 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 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 opinion. 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 state programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a 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 the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 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 consider 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 *2022-2023 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 controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization’s compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
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

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
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	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation	No, see below
Independent Study Certification for ADA Loss Mitigation	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	Yes
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)	No, see below
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	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	No, see below

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.

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 Expanded Learning Opportunities Grant testing procedures because the Organization did not receive funding for this program.

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.

We did not perform procedures for the Charter School Facility Grant Program because the Organization did not receive funding for this program.

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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from 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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 7, 2023



Schedule of Findings and Questioned Costs

June 30, 2023

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 Number</u>
California State Gear Up Program	84.334A
Child Nutrition Cluster	10.553, 10.555
COVID-19 Education Stabilization Fund	84.425C, 84.425D, 84.425U
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.

Wonderful College Prep Academy
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

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



Financial Statements

June 30, 2023

Kern County Superintendent of Schools

Independent Auditor’s Report	1
Management’s Discussion and Analysis	5
Government-Wide Financial Statements	
Statement of Net Position	15
Statement of Activities.....	16
Government Fund Financial Statements	
Balance Sheet – Governmental Funds	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Proprietary Fund Financial Statements	
Statement of Net Position – Proprietary Funds.....	26
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	27
Statement of Cash Flows – Proprietary Funds.....	28
Fiduciary Fund Financial Statements	
Statement of Net Position – Fiduciary Funds	29
Statement of Changes in Net Position – Fiduciary Funds	30
Notes to Financial Statements	31
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund	73
Budgetary Comparison Schedule – Special Education Pass-Through Fund	74
Budgetary Comparison Schedule – Child Development Fund	75
Schedule of Changes in the Office’s Net OPEB Liability and Related Ratios.....	76
Schedule of the Office’s Proportionate Share of the Net OPEB Liability – MPP Program	77
Schedule of the Office’s Proportionate Share of the Net Pension Liability	78
Schedule of the Office’s Contributions	80
Notes to Required Supplementary Information	82
Supplementary Information	
Schedule of Expenditures of Federal Awards	84
Local Education Agency Organization Structure	87
Schedule of Average Daily Attendance.....	88
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	89
Schedule of Financial Trends and Analysis	90
Schedule of Charter Schools	91
Proposition 10 Schedule of Revenues and Expenditures	92
Combining Balance Sheet – Non-Major Governmental Funds	93
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds.....	94

Notes to Supplementary Information	95
Independent Auditor's Reports	
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 <i>Government Auditing Standards</i>	97
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance	99
Independent Auditor's Report on State Compliance.....	102
Schedule of Findings and Questioned Costs	
Summary of Auditor's Results.....	108
Financial Statement Findings	110
Federal Awards Findings and Questioned Costs	111
State Compliance Findings and Questioned Costs.....	112
Summary Schedule of Prior Audit Findings.....	114



Independent Auditor's Report

To the Governing Board
Kern County Superintendent of Schools
Bakersfield, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Kern County Superintendent of Schools (the Office) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Kern County Superintendent of Schools, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 Office, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the County Office has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

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 Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 Office'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 Office’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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison information, schedule of changes in the Office’s net OPEB liability and related ratios, schedule of the Office’s proportionate share of the net OPEB liability – MPP program, schedule of the Office’s proportionate share of the net pension liability, and the schedule of the Office’s contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office’s basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of the Office'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 Office'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 Office's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Office of the Kern County Superintendent of Schools' (the Office) annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year that ended June 30, 2023, with comparative information for the fiscal year June 30, 2022. It should be read in conjunction with the Office's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Office and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the Office from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the Office (including capital assets, right-to-use leased assets, and right-to-use subscription IT assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities), and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, proprietary, and fiduciary.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Proprietary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Kern County Superintendent of Schools.

REPORTING THE OFFICE AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the Office as a whole and about its activities. These statements include all assets, deferred outflows, liabilities, and deferred inflows of the Office using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Office's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the Office's financial health, or financial position. Over time, increases or decreases in the Office's net position will serve as a useful indicator of whether the financial position of the Office is improving or deteriorating. Other factors to consider are changes in the Office's property tax base and the condition of the Office's facilities.

The relationship between revenues and expenses is the Office's *operating results*. Since the governing board's responsibility is to provide services to our districts and students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the Office. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the Office activities as follows:

Governmental Activities - Most of the Office's services are reported in this category. This includes the education of elementary through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, finance these activities.

Business-Type Activities - The Office charges fees to help it cover the costs of certain services it provides. The QSS Users Group is included here.

REPORTING THE OFFICE'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the Office as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds - Most of the Office's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Office's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Office's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

Proprietary Funds – When the Office charges users for the services it provides, whether to outside customers or to other departments within the Office, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The Office's Other Enterprise Fund is used to report the business-type activities for its QSS Users Group.

THE OFFICE AS A TRUSTEE

Reporting the Office's Fiduciary Responsibilities

The Office is the trustee, or *fiduciary*, for funds held on behalf of others, like our Retiree Benefits Trust and our Custodial Funds. The Office's fiduciary activities are reported in the *Statement of Fiduciary Net Position and Statement of Revenues, Expenses, and Changes in Fund Net Position*. We exclude these activities from the Office's other financial statements because the Office cannot use these assets to finance its operations. The Office is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE OFFICE AS A WHOLE

Net Position

The Office's net position of governmental activities was \$135.7 million for the fiscal year ended June 30, 2023, of which \$44.7 million was restricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the Office's governmental activities.

Table 1

	Governmental Activities		Business-Type Activities		Total	
	2023	2022 as Restated	2023	2022	2023	2022 as Restated
Assets						
Current and other assets	\$334,867,668	\$288,465,544	\$ 1,360,201	\$ 1,172,146	\$336,227,869	\$289,637,690
Capital assets	159,550,561	151,879,151	-	-	159,550,561	151,879,151
Right-to-use leased asset	1,377,439	1,602,263	-	-	1,377,439	1,602,263
Right-to-use subscription IT assets	21,433	1,406	-	-	21,433	1,406
Total assets	<u>495,817,101</u>	<u>441,948,364</u>	<u>1,360,201</u>	<u>1,172,146</u>	<u>497,177,302</u>	<u>443,120,510</u>
Deferred Outflows of Resources	<u>67,712,940</u>	<u>39,541,266</u>	<u>-</u>	<u>-</u>	<u>67,712,940</u>	<u>39,541,266</u>
Liabilities						
Current liabilities	141,235,430	115,481,063	-	-	141,235,430	115,481,063
Long-term liabilities	256,208,055	191,481,846	-	-	256,208,055	191,481,846
Total liabilities	<u>397,443,485</u>	<u>306,962,909</u>	<u>-</u>	<u>-</u>	<u>397,443,485</u>	<u>306,962,909</u>
Deferred Inflows of Resources	<u>30,342,992</u>	<u>75,791,789</u>	<u>-</u>	<u>-</u>	<u>30,342,992</u>	<u>75,791,789</u>
Net Position						
Net investment in capital assets	159,589,128	151,484,066	-	-	159,589,128	151,484,066
Restricted	44,655,507	50,991,860	1,360,201	1,172,146	46,015,708	52,164,006
Unrestricted (deficit)	(68,501,071)	(103,740,994)	-	-	(68,501,071)	(103,740,994)
Total net position	<u>\$135,743,564</u>	<u>\$ 98,734,932</u>	<u>\$ 1,360,201</u>	<u>\$ 1,172,146</u>	<u>\$137,103,765</u>	<u>\$ 99,907,078</u>

The \$135.7 million net position of the governmental activities represents the accumulated results of all past years' operations. Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Changes in Net Position

The results of this year's operations for the Office as a whole are reported in the *Statement of Activities*. Table 2 takes the information from the Statement, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities		Business-Type Activities		Total	
	2023	2022*	2023	2022	2023	2022*
Revenues						
Program revenues						
Charges for services and sales	\$ 53,510,584	\$ 48,383,819	\$ -	\$ -	\$ 53,510,584	\$ 48,383,819
Operating grants and contributions	244,926,177	241,985,266	310,200	269,905	245,236,377	242,255,171
General revenues						
Federal and State aid not restricted	57,910,343	42,788,305	-	-	57,910,343	42,788,305
Property taxes	25,707,240	23,334,498	-	-	25,707,240	23,334,498
Other general revenues	63,409,917	47,323,370	53,328	(39,399)	63,463,245	47,283,971
Total revenues	<u>445,464,261</u>	<u>403,815,258</u>	<u>363,528</u>	<u>230,506</u>	<u>445,827,789</u>	<u>404,045,764</u>
Expenses						
Instruction-related	94,809,407	79,627,892	-	-	94,809,407	79,627,892
Pupil services	41,224,379	36,319,069	-	-	41,224,379	36,319,069
Administration	65,159,301	58,346,578	-	-	65,159,301	58,346,578
Plant services	13,729,466	11,664,342	-	-	13,729,466	11,664,342
All other services	193,533,076	187,159,678	175,473	176,929	193,708,549	187,336,607
Total expenses	<u>408,455,629</u>	<u>373,117,559</u>	<u>175,473</u>	<u>176,929</u>	<u>408,631,102</u>	<u>373,294,488</u>
Change in net position	<u>\$ 37,008,632</u>	<u>\$ 30,697,699</u>	<u>\$ 188,055</u>	<u>\$ 53,577</u>	<u>\$ 37,196,687</u>	<u>\$ 30,751,276</u>

* The revenues and expenses for fiscal year 2022 were not restated to show the effects of GASB Statement No. 96 for comparative purposes.

Governmental Activities

As reported in the *Statement of Activities*, the cost of all of our governmental activities this year was \$408.5 million. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$25.7 million because the cost was paid by those who benefited from the programs, \$53.5 million, or by other governments and organizations who subsidized certain programs with grants and contributions \$244.9 million. We paid for the remaining "public benefit" portion of our governmental activities with \$57.9 million in Federal and State unrestricted funds, and with \$63.4 million other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the Office's largest functions: instruction-related programs, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the Office's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022*	2023	2022*
Instruction-related	\$ 94,809,407	\$ 79,627,892	\$ (35,032,191)	\$ (20,094,209)
Pupil services	41,224,379	36,319,069	(14,661,884)	(12,835,366)
Administration	65,159,301	58,346,578	(33,847,436)	(28,122,411)
Plant services	13,729,466	11,664,342	(9,097,896)	(7,292,307)
All other services	193,533,076	187,159,678	(17,379,461)	(14,404,181)
Total	\$ 408,455,629	\$ 373,117,559	\$ (110,018,868)	\$ (82,748,474)

* The total and net cost of services for fiscal year 2022 were not restated to show the effects of GASB Statement No. 96 for comparative purposes.

The Office's net cost of activities for the current year was \$(110) million as compared to \$(82.7) million in the prior year, an increase of \$27.3 million.

THE OFFICE'S FUNDS

As the Office completed this year, our governmental funds reported a combined fund balance of \$193.2 million, which is an increase of \$20.9 million from last year (Table 4).

Table 4

Governmental Fund	Balances and Activity			
	July 1, 2022	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2023
General	\$ 108,197,460	\$ 245,918,107	\$ 247,439,055	\$ 106,676,512
Charter Schools	6,239,138	15,363,805	12,094,094	9,508,849
Special Education Pass-Through	(181,145)	89,140,912	89,173,969	(214,202)
Child Development	1,690,937	90,176,345	90,287,000	1,580,282
Cafeteria	634,402	3,234,162	3,191,561	677,003
Deferred Maintenance	6,976,694	890,299	6,009	7,860,984
Capital Facilities	660,910	15,897	-	676,807
Special Reserve Fund for Capital Outlay Projects	<u>48,094,381</u>	<u>18,321,945</u>	<u>5,913</u>	<u>66,410,413</u>
Total	<u><u>\$ 172,312,777</u></u>	<u><u>\$ 463,061,472</u></u>	<u><u>\$ 442,197,601</u></u>	<u><u>\$ 193,176,648</u></u>

The General Fund decreased by \$1.5 million due in part to a large transfer to the Special Reserve Fund for Capital Outlay Projects. Cost controls contributed to the increase as well. The Special Education Pass-Through Fund and Child Development Fund showed little change as costs approximated revenues. The Special Reserve Capital Outlay Fund increased by \$18.3 million due primarily to a transfer in of funds from the General Fund and a sale of property. The Office's non-major funds increased by \$4.2 million due primarily to increased revenue in the Charter Schools Fund and Local Control Funding Formula (LCFF) funds received and not spent in the Deferred Maintenance Fund.

General Fund Budgetary Highlights

Over the course of the year, the Office revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted in June 2023. A schedule showing the Office's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.

- The Office's budget is prepared according to California law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.
- During the fiscal year 2023, the Office amended its budgets as needed, primarily the General Fund. The Office uses a site-based budget. The budgeting systems are designed to tightly control site budgets but provide flexibility for site management.

CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, RIGHT-TO-USE SUBSCRIPTION IT ASSETS, AND LONG-TERM LIABILITIES

Capital Assets, Right-to-Use Leased Assets, and Right-to-Use Subscription IT Assets

At June 30, 2023, the Office had \$160.1 million in a broad range of capital assets, right-to-use leased assets, and right-to-use subscription IT assets (net of depreciation and amortization), including land, buildings, equipment, right-to-use leased assets, and right-to-use subscription IT assets. This amount represents a net increase (including additions, deductions, and depreciation) of \$7.5 million, or 5.2%, from last year (Table 5). Major additions to capital assets include the KCSOS Special Education Office remodel, KCSOS City Centre tenant improvements, and school bus purchases.

Table 5

	Governmental Activities	
	2023	2022 as Restated
Land and construction in progress	\$ 30,628,727	\$ 38,959,339
Buildings and improvements	117,144,865	102,376,575
Equipment	11,776,969	10,543,237
Right-to-use leased assets	1,377,439	1,602,263
Right-to-use subscription IT assets	21,433	1,406
Total	\$ 160,949,433	\$ 153,482,820

We present more detailed information about our capital assets, right-to-use leased assets, and right-to-use subscription IT assets in the Notes to the Financial Statements.

Long-Term Liabilities

At the end of this year, the Office had \$256.2 million in long-term liabilities outstanding versus \$191.5 million from last year, an increase of \$64.7 million. The long-term liabilities consisted of:

Table 6

	Governmental Activities	
	2023	2022
Long-Term Liabilities		
Financed purchases	\$ -	\$ 82,575
Leases	1,360,305	1,916,179
Compensated absences	2,205,316	2,365,994
Net OPEB liability	56,737,871	65,611,318
Aggregate net pension liability	195,904,563	121,505,780
Total	\$ 256,208,055	\$ 191,481,846

At year-end, the Office has a net pension liability of \$195.9 million versus \$121.5 million last year, an increase of \$74.4 million, or 61.2%. The Office also reported deferred outflows of resources from pension activities of \$61.6 million, and deferred inflows of resources from pension activities of \$14.1 million. We present more detailed information regarding our long-term liabilities in the Notes to Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Fiscal year 2022-2023 was the tenth year of implementation of the Local Control Funding Formula (LCFF). The statutory cost of living adjustment (COLA) of 6.56% this fiscal year. School districts, charter schools, and county offices of education are required to outline in their Local Control Accountability Plan (LCAP) how they will use the increased funding to increase and improve services to students. Several programs formerly funded by the state have been transitioned to a fee-for-service model. General Fund reserves were maintained within levels required by the state criteria and standards, and the Office continued to make contributions to fund future retiree benefit costs.

The 2022-2023 state budget included a funded COLA of 6.56% applied to the base grant per ADA and several additional unrestricted and restricted programs. Two block grants were established, the Learning Recovery Emergency Block Grant and Arts, Music and Instructional Materials Discretionary Block Grant. The Special Education base rate increase, Universal Meals, Kitchen Infrastructure, and Home-to-school Transportation Reimbursement (funding equal to 60% of expenditures reported in the prior year), as well as College and Career Education Pathways funding were included in the adopted K-12 state budget.

Enrollment in the Office's Alternative Education programs experienced a recovery in the first full school year following the COVID-19 pandemic. Employer contributions to CalSTRS rate of 16.92% in 2021-2022 increased to 19.1% in 2022-2023 and are currently expected to remain at 19.10% through 2024-25. CalPERS employer rates also increased from 22.91% in 2021-2022 to 25.37% in 2022-2023 and are projected to cost 26.68% in 2023-2024 and increase to 27.70% by 2024-2025.

The Office continues to evaluate program needs and has been assigned the role of the Geographic Lead Agency, along with San Luis Obispo, Santa Barbara, Fresno, Ventura, and Los Angeles County Office of Education. The Office partners with these agencies to increase systems of support for our unduplicated student groups. The Office was also awarded multiple new grants, one of which is the K-16 Regional Education Collaborative Grant Program. The K-16 Regional Education Collaborative unites K-12 agencies with Higher Education entities to streamline pathways to higher education and the workforce in various fields. The Office will continue to evaluate all of our programs to help them successfully meet their needs.

The Office also provides a wide array of administrative service to state-wide, multi-county, and county-wide agencies such as SISC (Self-Insured Schools of California), FCMAT-CSIS (Fiscal Crisis and Management Assistance Team-California Schools Information Services), Schools Legal Service, and the School District Facility Services. FCMAT-CSIS was created by an act of the state legislature while the other joint power agencies exist for the purpose of maximizing student instruction dollars. The Office administers several unique auxiliary community-education programs and agencies such as CALM (California Living Museum), Kern Environmental Education Program (Camp KEEP), as well as a charter school designed to serve the "home schooling" oriented student. In addition to providing administrative, financial, curricular, technology, and facility support to all Kern County school districts, the Office operates major student programs in special education, alternative education, migrant education, environmental education, and child development and family services.

We recognize that these are extraordinary economic times and it is difficult to gauge the future. The Office will continue to seek opportunities to increase efficiencies, respond to client needs, and maximize services to the students of Kern County.

CONTACTING THE OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the Office's finances and to show the Office's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Jonathan Medina, at Kern County Superintendent of Schools, 1300 17th Street, Bakersfield, California 93301.

Kern County Superintendent of Schools

Statement of Net Position

June 30, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Deposits and investments	\$ 257,476,964	\$ 1,348,518	\$ 258,825,482
Receivables	76,089,809	11,683	76,101,492
Prepaid expense	43,500	-	43,500
Stores inventories	801,805	-	801,805
Lease receivable	455,590	-	455,590
Capital assets not depreciated	30,628,727	-	30,628,727
Capital assets, net of accumulated depreciation	128,921,834	-	128,921,834
Right-to-use leased assets, net of accumulated amortization	1,377,439	-	1,377,439
Right-to-use subscription IT assets, net of accumulated amortization	21,433	-	21,433
Total assets	<u>495,817,101</u>	<u>1,360,201</u>	<u>497,177,302</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to OPEB	6,118,382	-	6,118,382
Deferred outflows of resources related to pensions	61,594,558	-	61,594,558
Total deferred outflows of resources	<u>67,712,940</u>	<u>-</u>	<u>67,712,940</u>
Liabilities			
Accounts payable	66,809,438	-	66,809,438
Unearned revenue	74,425,992	-	74,425,992
Long-term liabilities			
Long-term liabilities other than OPEB and pensions due within one year	863,843	-	863,843
Long-term liabilities other than OPEB and pensions due in more than one year	2,701,778	-	2,701,778
Net other postemployment benefits liability (OPEB)	56,737,871	-	56,737,871
Aggregate net pension liabilities	195,904,563	-	195,904,563
Total liabilities	<u>397,443,485</u>	<u>-</u>	<u>397,443,485</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to OPEB	15,744,891	-	15,744,891
Deferred inflows of resources related to pensions	14,142,511	-	14,142,511
Deferred inflows of resources related to leases	455,590	-	455,590
Total deferred inflows of resources	<u>30,342,992</u>	<u>-</u>	<u>30,342,992</u>
Net Position			
Net investment in capital assets	159,589,128	-	159,589,128
Restricted for			
Capital projects	676,807	-	676,807
Educational programs	43,406,730	-	43,406,730
Child nutrition	571,970	-	571,970
Proprietary purposes	-	1,360,201	1,360,201
Unrestricted (deficit)	(68,501,071)	-	(68,501,071)
Total net position	<u>\$ 135,743,564</u>	<u>\$ 1,360,201</u>	<u>\$ 137,103,765</u>

Kern County Superintendent of Schools
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities						
Instruction	\$ 51,944,323	\$ 8,590,462	\$ 27,404,078	\$ (15,949,783)	\$ -	\$ (15,949,783)
Instruction-related activities						
Supervision of instruction	34,487,144	3,666,346	17,337,410	(13,483,388)	-	(13,483,388)
Instructional library, media, and technology	585,356	82,071	134,333	(368,952)	-	(368,952)
School site administration	7,792,584	812,662	1,749,854	(5,230,068)	-	(5,230,068)
Pupil services						
Home-to-school transportation	12,295,971	-	-	(12,295,971)	-	(12,295,971)
Food services	3,975,675	50,445	2,036,714	(1,888,516)	-	(1,888,516)
All other pupil services	24,952,733	5,070,965	19,404,371	(477,397)	-	(477,397)
Administration						
Data processing	8,830,501	-	-	(8,830,501)	-	(8,830,501)
All other administration	56,328,800	5,096,498	26,215,367	(25,016,935)	-	(25,016,935)
Plant services	13,729,466	1,073,065	3,558,505	(9,097,896)	-	(9,097,896)
Ancillary services	920,588	-	138	(920,450)	-	(920,450)
Community services	83,493,347	3,649,740	80,295,532	451,925	-	451,925
Enterprise services	4,976,180	-	4,675	(4,971,505)	-	(4,971,505)
Interest on long-term liabilities	17,349	-	-	(17,349)	-	(17,349)
Other outgo	104,125,612	25,418,330	66,785,200	(11,922,082)	-	(11,922,082)
Total governmental activities	408,455,629	53,510,584	244,926,177	(110,018,868)	-	(110,018,868)
Business-Type Activities						
Enterprise services	175,473	-	310,200	-	134,727	134,727
Total primary government	\$408,631,102	\$ 53,510,584	\$245,236,377	(110,018,868)	134,727	(109,884,141)

Kern County Superintendent of Schools

Statement of Activities

Year Ended June 30, 2023

	Net (Expenses) Revenues and Changes in Net Position		
	Governmental Activities	Business- Type Activities	Total
General Revenues and Subventions			
Property taxes, levied for general purposes	25,316,898	-	25,316,898
Taxes levied for other specific purposes	390,342	-	390,342
Federal and State aid not restricted to specific purposes	57,910,343	-	57,910,343
Interest, investment earnings and fair value adjustments	3,599,821	53,328	3,653,149
Interagency revenues	34,573,783	-	34,573,783
Special and extraordinary	2,250,000	-	2,250,000
Miscellaneous and unspent State entitlement revenues	22,986,313	-	22,986,313
	147,027,500	53,328	147,080,828
Subtotal, general revenues and subventions			
	37,008,632	188,055	37,196,687
Change in Net Position			
Net Position - Beginning, as Restated	98,734,932	1,172,146	99,907,078
Net Position - Ending	\$ 135,743,564	\$ 1,360,201	\$ 137,103,765

Kern County Superintendent of Schools

Balance Sheet – Governmental Funds

June 30, 2023

	General Fund	Special Education Pass-Through Fund	Child Development Fund
Assets			
Deposits and investments	\$ 165,646,128	\$ 7,035,433	\$ 20,831,376
Receivables	39,213,193	17,325,234	18,225,470
Due from other funds	2,554,297	-	921,329
Prepaid expenditures	43,500	-	-
Stores inventories	696,772	-	-
Lease receivables	211,714	-	-
	<u>208,365,604</u>	<u>24,360,667</u>	<u>39,978,175</u>
Total assets	\$ 208,365,604	\$ 24,360,667	\$ 39,978,175
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 33,604,629	\$ 24,358,919	\$ 8,331,209
Due to other funds	22,380,581	215,950	1,428,930
Unearned revenue	45,492,168	-	28,637,754
	<u>101,477,378</u>	<u>24,574,869</u>	<u>38,397,893</u>
Total liabilities	101,477,378	24,574,869	38,397,893
Deferred Inflows of Resources			
Deferred inflows of resources related to leases	211,714	-	-
	<u>211,714</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	750,272	-	-
Restricted	32,317,599	-	1,580,282
Committed	-	-	-
Assigned	68,613,855	-	-
Unassigned	4,994,786	(214,202)	-
	<u>106,676,512</u>	<u>(214,202)</u>	<u>1,580,282</u>
Total fund balances	106,676,512	(214,202)	1,580,282
Total liabilities, deferred inflows of resources, and fund balances	\$ 208,365,604	\$ 24,360,667	\$ 39,978,175

Kern County Superintendent of Schools

Balance Sheet – Governmental Funds

June 30, 2023

	<u>Special Reserve Fund for Capital Outlay Projects</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Deposits and investments	\$ 46,492,706	\$ 17,471,321	\$ 257,476,964
Receivables	320,464	1,005,448	76,089,809
Due from other funds	19,597,243	1,884,891	24,957,760
Prepaid expenditures	-	-	43,500
Stores inventories	-	105,033	801,805
Lease receivables	243,876	-	455,590
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u><u>\$ 66,654,289</u></u>	<u><u>\$ 20,466,693</u></u>	<u><u>\$ 359,825,428</u></u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 514,681	\$ 66,809,438
Due to other funds	-	932,299	24,957,760
Unearned revenue	-	296,070	74,425,992
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u>1,743,050</u>	<u>166,193,190</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to leases	<u>243,876</u>	<u>-</u>	<u>455,590</u>
Fund Balances			
Nonspendable	-	105,033	855,305
Restricted	-	10,757,626	44,655,507
Committed	-	7,860,984	7,860,984
Assigned	66,410,413	-	135,024,268
Unassigned	-	-	4,780,584
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>66,410,413</u>	<u>18,723,643</u>	<u>193,176,648</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 66,654,289</u></u>	<u><u>\$ 20,466,693</u></u>	<u><u>\$ 359,825,428</u></u>

Kern County Superintendent of Schools
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
 June 30, 2023

Total Fund Balance - Governmental Funds		\$ 193,176,648
<p>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of capital assets is	\$ 249,110,897	
Accumulated depreciation is	<u>(89,560,336)</u>	
Net capital assets		159,550,561
<p>Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of right-to-use leased assets is	2,949,371	
Accumulated amortization is	<u>(1,571,932)</u>	
Net right-to-use leased assets		1,377,439
<p>Right-to-use subscription IT assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of right-to-use subscription IT assets is	36,201	
Accumulated amortization is	<u>(14,768)</u>	
Net right-to-use subscription IT assets		21,433
<p>Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to</p>		
Other postemployment benefits (OPEB)	6,118,382	
Net pension liability	<u>61,594,558</u>	
Total deferred outflows of resources		67,712,940
<p>Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to</p>		
Other postemployment benefits (OPEB)	(15,744,891)	
Net pension liability	<u>(14,142,511)</u>	
Total deferred inflows of resources		(29,887,402)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		(195,904,563)

Kern County Superintendent of Schools
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023

The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.	(56,737,871)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Leases	(1,360,305)
Compensated absences (vacations)	<u>(2,205,316)</u>
Total long-term liabilities	<u>(3,565,621)</u>
Total net position - governmental activities	<u><u>\$ 135,743,564</u></u>

Kern County Superintendent of Schools

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds Year Ended June 30, 2023

	General Fund	Special Education Pass-Through Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Revenues						
Local Control Funding Formula	\$ 59,252,403	\$ -	\$ -	\$ -	\$ 13,443,810	\$ 72,696,213
Federal sources	17,274,716	17,455,841	52,008,997	-	1,524,084	88,263,638
Other State sources	56,257,041	71,718,131	34,999,018	-	2,655,148	165,629,338
Other local sources	112,790,806	(33,060)	3,018,991	1,071,945	1,859,369	118,708,051
Total revenues	245,574,966	89,140,912	90,027,006	1,071,945	19,482,411	445,297,240
Expenditures						
Current						
Instruction	43,627,350	-	436,503	-	7,924,467	51,988,320
Instruction-related activities						
Supervision of instruction	35,368,427	-	-	-	-	35,368,427
Instructional library, media, and technology	659,093	-	-	-	-	659,093
School site administration	5,564,523	-	5,851	-	2,576,638	8,147,012
Pupil services						
Home-to-school transportation	13,108,249	-	-	-	-	13,108,249
Food services	1,013,348	-	120,355	-	3,044,897	4,178,600
All other pupil services	24,664,482	-	1,056,923	-	400,323	26,121,728
Administration						
Data processing	8,721,048	-	-	-	-	8,721,048
All other administration	52,751,540	-	4,458,967	-	148,566	57,359,073
Plant services	12,579,825	-	1,157,653	-	781,416	14,518,894
Ancillary services	941,715	-	-	-	-	941,715
Community services	1,588,867	-	82,840,523	-	-	84,429,390
Other outgo	14,951,643	89,173,969	-	-	-	104,125,612
Enterprise services	5,227,328	-	-	-	-	5,227,328
Facility acquisition and construction	11,422,354	-	210,225	5,913	86,665	11,725,157

Kern County Superintendent of Schools

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2023

	General Fund	Special Education Pass-Through Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Expenditures						
Debt service	82,575	-	-	-	-	82,575
Principal	17,349	-	-	-	-	17,349
Interest and other						
Total expenditures	232,289,716	89,173,969	90,287,000	5,913	14,962,972	426,719,570
Excess (Deficiency) of Revenues Over Expenditures	13,285,250	(33,057)	(259,994)	1,066,032	4,519,439	18,577,670
Other Financing Sources (Uses)						
Transfers in	328,692	-	149,339	15,000,000	-	15,478,031
Proceeds from sale of property	-	-	-	2,250,000	-	2,250,000
Proceeds from subscription-based IT arrangements	14,449	-	-	-	21,752	36,201
Transfers out	(15,149,339)	-	-	-	(328,692)	(15,478,031)
Net Financing Sources (Uses)	(14,806,198)	-	149,339	17,250,000	(306,940)	2,286,201
Net Change in Fund Balances	(1,520,948)	(33,057)	(110,655)	18,316,032	4,212,499	20,863,871
Fund Balance - Beginning	108,197,460	(181,145)	1,690,937	48,094,381	14,511,144	172,312,777
Fund Balance - Ending	\$ 106,676,512	\$ (214,202)	\$ 1,580,282	\$ 66,410,413	\$ 18,723,643	\$ 193,176,648

Kern County Superintendent of Schools

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds \$ 20,863,871

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities.

This is the amount by which capital outlays exceed depreciation and amortization expenses in the period.

Depreciation and amortization expenses
Capital outlays

\$ (6,126,363)
14,047,614

Net expense adjustment

7,921,251

Right-to-use subscription IT assets acquired this year were financed with Subscription-Based IT Arrangements (SBITAs). The amount financed by the SBITAs is reported in the governmental funds as a source of financing. On the other hand, the SBITAs are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

(36,201)

In the Statement of Activities, only the gain on the sale of the unimproved land is reported, whereas in the governmental funds, the entire proceeds from the sale increases financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the land sold.

(454,638)

In the Statement of Activities, certain operating expenses, such as compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.

160,678

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.

4,995,375

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year.

2,883,646

Kern County Superintendent of Schools

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2023

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Financed purchase agreement	82,575
Leases	555,874
Subscription-based IT arrangements	<u>36,201</u>
Change in net position of governmental activities	<u>\$ 37,008,632</u>

Kern County Superintendent of Schools
Statement of Net Position – Proprietary Funds
June 30, 2023

	Business-Type Activities - Enterprise Fund <u>QSS Users Group</u>
Assets	
Current assets	
Deposits and investments	\$ 1,348,518
Receivables	<u>11,683</u>
Total assets	<u>1,360,201</u>
Liabilities	
Current liabilities	
Accounts payable	<u>-</u>
Net Position	
Restricted for QSS User Group members	<u>\$ 1,360,201</u>

Kern County Superintendent of Schools
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
Year Ended June 30, 2023

	Business-Type Activities - Enterprise Fund QSS Users Group
Operating Revenues	
QSS user training	\$ 306,926
Operating Expenses	
Supplies and materials	3,340
Other operating cost	172,133
Total operating expenses	175,473
Operating Income	131,453
Nonoperating Revenues	
Fair market value adjustments	(1,658)
Interest income	58,260
Total nonoperating revenues	56,602
Change in Net Position	188,055
Total Net Position - Beginning	1,172,146
Total Net Position - Ending	\$ 1,360,201

Kern County Superintendent of Schools
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2023

	Business-Type Activities - Enterprise Fund QSS Users Group
Operating Activities	
Other operating cash receipts	\$ 295,243
Cash payments to other suppliers of goods or services	(3,340)
Other operating cash payments	(172,133)
Net Cash From Operating Activities	119,770
Investing Activities	
Interest on investments and fair market value adjustments	56,602
Net Cash From Investing Activities	56,602
Net Change in Cash and Cash Equivalents	176,372
Cash and Cash Equivalents, Beginning	1,172,146
Cash and Cash Equivalents, Ending	\$ 1,348,518
Reconciliation of Operating Income to Net Cash From Operating Activities	
Operating income	\$ 131,453
Changes in assets Receivables	(11,683)
Net Cash From Operating Activities	\$ 119,770

Kern County Superintendent of Schools
Statement of Net Position – Fiduciary Funds
June 30, 2023

	Retiree Benefits Fund*	Custodial Funds
Assets		
Deposits and investments	\$ 2,065,479	\$ 46,793,490
Receivables	12,986	-
Total assets	2,078,465	46,793,490
Liabilities		
Other current liabilities - Retirement Revolving	-	\$ 46,793,490
Net Position		
Restricted for postemployment benefits other than pensions	2,078,465	
Total net position	\$ 2,078,465	

* Includes only the balance held in the County Treasury for retiree benefits. The portion held in trust with the Self-Insured Schools of California (SISC) is reported by SISC and included in the net OPEB activity of the Governmental Activities.

Kern County Superintendent of Schools
Statement of Changes in Net Position – Fiduciary Funds
Year Ended June 30, 2023

	Retiree Benefits Fund*	Custodial Funds
Additions		
Contributions		
Employer contributions	\$ 1,007,649	\$ 934,687,792
Investment earnings and losses		
Interest and fair value adjustments	6,791	-
Total additions	1,014,440	934,687,792
Deductions		
Payroll related payments	-	934,687,792
Net Increase in Fiduciary Net Position	1,014,440	-
Net Position - Beginning	1,064,025	-
Net Position - Ending	\$ 2,078,465	\$ -

* Includes only the activity related to balances held in the County Treasury for retiree benefits. Activity for the portion held in trust with the Self-Insured Schools of California (SISC) is reported by SISC.

Note 1 - Summary of Significant Accounting Policies**Financial Reporting Entity**

Kern County Superintendent of Schools (KCSOS) does not oversee or govern any one Kern County district, but rather serves and supports them all through various programs, fiscal accountability, approval of district Local Control Accountability Plans (LCAPs), formulation of new curricula, assistance with staff development and training programs and collaboration with community partners for the benefit of local young people. KCSOS operates programs that serve students directly in preschool, special education, foster youth, migrant and at-risk youth. As advocates for children, we provide leadership, education and support for students, school districts and the community through programs, services and fiscal accountability. The County Superintendent is the duly elected head administrative officer of this department.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Office consists of all funds, departments, boards, and agencies that are not legally separate from the Office. For Kern County Superintendent of Schools, this includes general operations, and student related activities of the Office.

Component Units

Component units are legally separate organizations for which the Office is financially accountable. Component units may also include organizations that are fiscally dependent on the Office, in that the Office approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the Office is not financially accountable but the nature and significance of the organization's relationship with the Office is such that exclusion would cause the Office's financial statements to be misleading or incomplete.

The School Legal Services, Fiscal Crisis and Management Assistance Team (FCMAT), Kern County Schools Financing Corporation (the Corporation) and the CommEquip Inc. (CommEquip) financial activities are presented in the financial statements as part of the General Fund.

Other Related Entities

Charter School The Office has an approved charter for Valley Oaks Charter School pursuant to Education Code Section 47605. Valley Oaks Charter School is operated by the Office and its financial activities are presented in the Charter Schools Special Revenue fund.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The Office's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Office's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all county offices of education. It is used to account for the ordinary operations of the Office. All transactions except those accounted for in another fund are accounted for in this fund. Due to GASB 84, the County has consolidated their portion of the Retirement Clearing Trust Fund, for financial reporting purposes, while keeping the funds and related activities separate for internal reporting purposes. As a result, the General Fund reflects an increase in assets and liabilities of \$3,089,098.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 17, Special Reserve Fund for Other than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as extensions of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements. As a result, the General Fund reflects an increase in fund balance of \$60,627,445.

Special Education Pass-Through Fund The Special Education Pass-Through Fund is used to account for pass-through revenue for special education from federal, state, or local sources by entities that have administrative involvement in allocating and distributing the revenues to other agencies.

Child Development Fund The Child Development Fund is used to account separately for federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

Special Reserve Fund for Capital Outlay Projects The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Charter Schools Fund** The Charter Schools Fund may be used by authorizing districts to account separately for the operating activities of district-operated charter schools that would otherwise be reported in the authorizing Office's General Fund.

- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the Office's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

Proprietary Funds Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The Office has the following proprietary fund:

- **Enterprise Fund** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund the Office accounts for the financial transactions related to the QSS Users Group.

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the Office and are not available to support the Office's own programs. Fiduciary funds are split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

Trust funds are used to account for resources held by the Office under a trust agreement for individuals, private organizations, or other governments. The Office's trust fund accounts for contributions made by the Office for future retiree benefits that have been invested in the county treasury and are considered irrevocable. The Office also contributes toward retiree benefits to the Self Insured Schools of California (SISC) OPEB Trust. The activity of the SISC Trust is not included in the Retiree Benefits Trust in these financial statements as SISC reports the activity in its own financial statements.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of the Office and for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The Office does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation and amortization of leased assets and subscription IT assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the Office. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the Office. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.
- **Proprietary Funds** Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the Office finances and meets the cash flow needs of its proprietary fund.

- **Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the Office.

Revenues - Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The Office considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the Office receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by the Office before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the Office has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization expenses, are not recognized in the governmental funds but are recognized in the government-wide statements.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental funds when consumed rather than when purchased.

Capital Assets, Depreciation, and Amortization

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the Office. The Office maintains a capitalization threshold of \$5,000. The Office does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 25 to 50 years; improvements, 20 years; equipment, eight to 15 years.

The Office records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

The Office records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

The Office records the value of right-to-use subscription IT assets based on the underlying subscription asset in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use subscription IT asset is amortized each year for the term of the contract or useful life of the underlying asset.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental and activities column of the statement of net position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the Office's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Office reports deferred outflows of resources for pension related items, and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Office reports deferred inflows of resources related to leases, for OPEB related items, and pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Office Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the Office Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the Office Plan and the MPP. For this purpose, the Office Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Leases

The Office recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. At the commencement of the lease term, the Office measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

The Office recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Office initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Subscriptions

The County Office recognizes a subscription liability and an intangible right-to-use subscription IT asset (subscription IT asset) in the government-wide financial statements. At the commencement of the subscription term, the County Office measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription IT asset is initially measured as the initial amount of the subscription liability, plus certain initial direct costs. Subsequently, the subscription IT asset is amortized on a straight-line basis over shorter of the subscription term or useful life of the underlying asset. The amortization period varies from two to three years.

Fund Balances - Governmental Funds

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the Office. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Office's adopted policy, only the governing board or designated official may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Office considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Office considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

Consistent with the criteria and standards for fiscal solvency adopted by the governing board, the Office maintains a reserve for economic uncertainties to safeguard the Office's financial stability. The current minimum statutory reserve for a county office of education of this size is a minimum of two percent of budgeted General Fund expenditures and other financing uses. The Office's policy is to maintain the reserve at the statutory level. In the event the balance drops below the established minimum level, the Superintendent will develop a plan to replenish the fund balance to the established minimum level within one year

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Office or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Office first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$44,655,507 of restricted net position.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Kern bills and collects the taxes on behalf of the Office. Local property tax revenues are recorded when received.

Change in Accounting Principles

Implementation of GASB Statement No. 96

As of July 1, 2022, the Office adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 1 and the additional disclosures required by this standard are included in Note 4 and 9.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 257,476,964
Proprietary funds	1,348,518
Fiduciary funds	<u>48,858,969</u>
Total deposits and investments	<u><u>\$ 307,684,451</u></u>

Deposits and investments as of June 30, 2023, consist of the following:

Cash in revolving	\$ 10,000
Investments	<u>307,674,451</u>
Total deposits and investments	<u><u>\$ 307,684,451</u></u>

Policies and Practices

The Office is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The Office is considered to be an involuntary participant in an external investment pool as the Office is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the Office's investment in the pool is reported in the accounting financial statements at amounts based upon the Office's pro-rata share of the fair value provided by the Office Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Office has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Office manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The Office maintains an investment of \$307,674,451 in the Kern County Treasury Investment Pool that has an average weighted maturity of 606 days.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Office's investment with the Kern County Treasury Investment Pool is currently not rated, nor is it required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the Office's deposits may not be returned to it. The Office does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, none of the Office's bank balance was exposed to custodial credit risk because it was insured and collateralized with securities held by the pledging financial institution's trust department or agent.

Note 3 - Receivables

Receivables at June 30, 2023, consisted of intergovernmental grants, entitlements, state apportionments, and local sources. All receivables are considered collectible in full.

	General Fund	Special Education Pass-Through Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Activities	Fiduciary Funds	Proprietary Fund
Federal Government Categorical aid	\$ 8,449,346	\$ 17,269,518	\$ 8,831,601	\$ -	\$ 298,070	\$34,848,535	\$ -	\$ -
State Government State grants and entitlements	12,703,346	-	9,238,759	-	473,138	22,415,243	-	-
Local Sources	18,060,501	55,716	155,110	320,464	234,240	18,826,031	12,986	11,683
Total	\$39,213,193	\$ 17,325,234	\$ 18,225,470	\$ 320,464	\$ 1,005,448	\$76,089,809	\$ 12,986	\$ 11,683

Note 4 - Capital Assets, Right-to-Use Leased Assets, and Right-to-Use Subscription IT Assets

Capital assets, right-to-use leased assets, and right-to-use subscription IT assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022 as Restated	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 16,490,385	\$ -	\$ (454,638)	\$ 16,035,747
Construction in progress	22,468,954	9,413,607	(17,289,581)	14,592,980
Total capital assets not being depreciated	<u>38,959,339</u>	<u>9,413,607</u>	<u>(17,744,219)</u>	<u>30,628,727</u>
Capital assets being depreciated				
Land improvements	10,211,638	-	-	10,211,638
Buildings and improvements	148,130,173	19,248,225	-	167,378,398
Furniture and equipment	38,252,972	2,639,162	-	40,892,134
Total capital assets being depreciated	<u>196,594,783</u>	<u>21,887,387</u>	<u>-</u>	<u>218,482,170</u>
Total capital assets	<u>235,554,122</u>	<u>31,300,994</u>	<u>(17,744,219)</u>	<u>249,110,897</u>
Accumulated depreciation				
Land improvements	(5,086,406)	(440,855)	-	(5,527,261)
Buildings and improvements	(50,878,830)	(4,039,080)	-	(54,917,910)
Furniture and equipment	(27,709,735)	(1,405,430)	-	(29,115,165)
Total accumulated depreciation	<u>(83,674,971)</u>	<u>(5,885,365)</u>	<u>-</u>	<u>(89,560,336)</u>
Net depreciable capital assets	<u>112,919,812</u>	<u>16,002,022</u>	<u>-</u>	<u>128,921,834</u>
Right-to-use leased assets being amortized				
Land	380,969	-	-	380,969
Buildings and improvements	2,315,661	-	(57,762)	2,257,899
Furniture and equipment	310,503	-	-	310,503
Total right-to-use leased assets being amortized	<u>3,007,133</u>	<u>-</u>	<u>(57,762)</u>	<u>2,949,371</u>
Accumulated amortization				
Land	(180,840)	(40,840)	-	(221,680)
Buildings and improvements	(1,056,081)	(136,035)	57,762	(1,134,354)
Furniture and equipment	(167,949)	(47,949)	-	(215,898)
Total accumulated amortization	<u>(1,404,870)</u>	<u>(224,824)</u>	<u>57,762</u>	<u>(1,571,932)</u>
Net right-to-use leased assets	<u>1,602,263</u>	<u>(224,824)</u>	<u>-</u>	<u>1,377,439</u>
Right-to-use subscription IT assets being amortized				
Right-to-use subscription IT assets	3,282	36,201	(3,282)	36,201
Accumulated amortization	(1,876)	(16,174)	3,282	(14,768)
Net right-to-use subscription IT assets	<u>1,406</u>	<u>20,027</u>	<u>-</u>	<u>21,433</u>
Governmental activities capital assets, right-to-use leased assets, and right-to-use subscription IT assets, net	<u>\$ 153,482,820</u>	<u>\$ 25,210,832</u>	<u>\$ (17,744,219)</u>	<u>\$ 160,949,433</u>

Depreciation and amortization expenses were charged to governmental functions as follows:

Governmental Activities	
Instruction	\$ 2,543,166
Supervision of instruction	985,115
Home-to-school transportation	574,472
Food services	21,636
Enterprise	47,963
Data processing	316,037
All other administration	1,353,474
Plant services	284,500
	<u> </u>
Total depreciation and amortization expenses - governmental activities	<u> \$ 6,126,363</u>

Note 5 - Lease Receivables

The Office has entered into lease agreements with various lessees. The lease receivables are summarized below:

<u>Lease Receivable</u>	<u>Outstanding July 1, 2022</u>	<u>Deletion</u>	<u>Outstanding June 30, 2023</u>
Thomas Mestmaker	\$ 69,482	\$ (69,482)	\$ -
Barrett Business Services, Inc.	267,964	(77,614)	190,350
Kern County Probation	71,565	(50,201)	21,364
City of Delano	262,693	(18,817)	243,876
	<u> </u>	<u> </u>	<u> </u>
Total	<u> \$ 671,704</u>	<u> \$ (216,114)</u>	<u> \$ 455,590</u>

Thomas Mestmaker

The Office entered a three-year agreement, beginning April 1, 2020, for an office building lease. Under the terms of the lease, Thomas Mestmaker agreed to pay monthly payments of \$7,817. The annual interest rate charged on the lease is 3.0%. At June 30, 2023, the lease receivable had ended and was not renewed.

Barrett Business Services, Inc. (BBSI)

The Office entered a five-year agreement, beginning November 1, 2020, for an office building lease at 1675 Chester Avenue. Under the terms of the lease, BBSI agreed to pay monthly payments of \$7,048. The annual interest rate charged on the lease is 3.0%. At June 30, 2023, the County has recognized a lease receivable and deferred outflow of resources of \$190,350.

Kern County Probation

The Office entered a three-year agreement, beginning December 1, 2020, for a building lease. Under the terms of the lease, the Kern County Probation Department agreed to pay monthly payments of \$4,306. The annual interest rate charged on the lease is 3.0%. At June 30, 2023, the County has recognized a lease receivable and deferred outflow of resources of \$21,364.

City of Delano

The Office entered a twenty five-year agreement, beginning May 1, 2009, for a ground lease. Under the terms of the lease, the City of Delano agreed to pay monthly payments of \$2,200. The annual interest rate charged on the lease is 3.0%. At June 30, 2023, the County has recognized a lease receivable and deferred outflow of resources of \$243,876.

Note 6 - Interfund Transactions**Interfund Receivables/Payables (Due To/Due From)**

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2023, governmental funds and internal service funds are as follows:

Funds	Due from Other Funds	Due to Other Funds
Major Governmental Funds		
General	\$ 2,554,297	\$ 22,380,581
Special Education Pass-Through	-	215,950
Child Development	921,329	1,428,930
Special Reserve Fund for Capital Outlay Projects	19,597,243	-
Non-Major Governmental Funds		
Charter Schools	301,507	764,609
Adult Education	-	-
Cafeteria	103,384	167,690
Deferred Maintenance	1,480,000	-
Total	<u>\$ 24,957,760</u>	<u>\$ 24,957,760</u>

The General Fund owes the Charter School Non-Major Governmental Fund for adjustments of indirect services charges.	\$ 301,507
The General Fund owes the Child Development Fund for MAA reimbursements, program training, and stop/stale dated warrants.	892,714
The General Fund owes the Child Development Fund for an indirect cost reduction.	28,615
The General Fund owes the Cafeteria Non-Major Governmental Fund for catering services.	80,502
The General Fund owes the Deferred Maintenance Non-Major Governmental Fund for the fiscal year 2022-2023 contribution.	1,480,000
The General Fund owes Special Reserve Fund for Capital Outlay Projects for future capital outlay needs.	15,000,000
The General Fund owes Special Reserve Fund for Capital Outlay Projects for debt payments.	4,597,243
The Charter School Non-Major Governmental Fund owes the General Fund for direct service charges.	764,609
The Special Education Pass-Through Fund owes the General Fund for corrections in revenue postings.	215,950
The Child Development Fund owes the General Fund for direct and indirect program services.	1,406,048
The Child Development Fund owes the Cafeteria Non-Major Governmental Fund for catering services.	22,882
The Cafeteria Non-Major Governmental Fund owes the General Fund for direct and indirect program charges.	<u>167,690</u>
Total	<u><u>\$ 24,957,760</u></u>

Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2023, consist of the following:

The General Fund transferred to the Child Development Fund for required support due to the underfunding of the program.	\$ 149,339
The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for future capital outlay needs.	15,000,000
The Charter Non-Major Governmental Fund transferred to the General Fund to repay a facilities loan.	<u>328,692</u>
Total	<u><u>\$ 15,478,031</u></u>

Note 7 - Accounts Payable

Accounts payable at June 30, 2023, consists of the following:

	General Fund	Special Education Pass-Through Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Activities
Vendor payables	\$ 27,621,089	\$ 24,358,919	\$ 8,209,673	\$ 416,852	\$ 60,606,533
Salaries and benefits	5,983,540	-	121,536	97,829	6,202,905
Total	\$ 33,604,629	\$ 24,358,919	\$ 8,331,209	\$ 514,681	\$ 66,809,438

Note 8 - Unearned Revenue

Unearned revenue at June 30, 2023, consists of the following:

	General Fund	Child Development Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal financial assistance	\$ 5,817,364	\$ 16,551,919	\$ -	\$ 22,369,283
State categorical aid	28,007,849	3,611,672	-	31,619,521
Local sources	11,666,955	8,474,163	296,070	20,437,188
Total	\$ 45,492,168	\$ 28,637,754	\$ 296,070	\$ 74,425,992

Note 9 - Long-Term Liabilities Other than OPEB and Pensions**Summary**

The changes in the Office's long-term liabilities other than OPEB and Pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
Financed purchase agreement	\$ 82,575	\$ -	\$ (82,575)	\$ -	\$ -
Leases	1,916,179	-	(555,874)	1,360,305	863,843
Subscription-based IT arrangements	-	36,201	(36,201)	-	-
Compensated absences	2,365,994	-	(160,678)	2,205,316	-
Total	\$ 4,364,748	\$ 36,201	\$ (835,328)	\$ 3,565,621	\$ 863,843

The financed purchase agreements and subscription-based IT arrangements will be paid by the General Fund. The leases are paid by the fund using the right-to-use leased asset. The compensated absences will be paid by the fund for which the employee worked.

Financed Purchase Agreement

The Office has entered into an agreement to purchase equipment. Such agreements are, in substance, purchases and are reported as financed purchase agreements. As of June 30, 2023, the financed purchase agreement was fully paid.

Leases

The Office has entered into agreements to lease various facilities and equipment. The Office's liability on lease agreements is summarized below:

<u>Lease</u>	<u>Leases Outstanding July 1, 2022</u>	<u>Payments</u>	<u>Leases Outstanding June 30, 2023</u>
Land leases	\$ 278,585	\$ (108,252)	\$ 170,333
Building leases	1,466,669	(373,076)	1,093,593
Equipment leases	<u>170,925</u>	<u>(74,546)</u>	<u>96,379</u>
Total	<u>\$ 1,916,179</u>	<u>\$ (555,874)</u>	<u>\$ 1,360,305</u>

Land Leases

The Office entered into various agreements to lease buildings. The annual interest rate charged on the lease agreements range from 3.0% to 5.5%. At June 30, 2023, the Office has recognized a right-to-use asset of \$380,969 and a lease liability of \$170,333 related to these agreements. During the fiscal year, the Office recorded \$40,840 in amortization expense and \$108,252 in principal payments for the right-to-use the land.

Building Leases

The Office entered into various agreements to lease buildings. The annual interest rate charged on the lease agreements range from 3.0% to 5.5%. At June 30, 2023, the Office has recognized a right-to-use asset of \$2,257,899 and a lease liability of \$1,093,593 related to these agreements. During the fiscal year, the Office recorded \$136,035 in amortization expense and \$373,076 in principal payments for the right-to-use the buildings.

Equipment Leases

The Office entered into various agreements to lease equipment. The annual interest rate charged on the lease agreements range from 3.0% to 5.5%. At June 30, 2023, the Office has recognized a right-to-use leased asset of \$310,503 and a lease liability of 96,379 related to these agreements. During the fiscal year, the Office recorded \$47,949 in amortization expense and \$74,546 in principal payments for the right-to-use the equipment.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 863,843	\$ 59,214	\$ 923,057
2025	119,665	14,640	134,305
2026	25,078	1,922	27,000
2027	24,560	2,444	27,004
2028	18,287	296	18,583
2029-2033	101,263	1,752	103,015
2034-2038	86,946	1,939	88,885
2039-2043	71,993	2,185	74,178
2044-2047	48,670	1,476	50,146
Total	<u>\$ 1,360,305</u>	<u>\$ 85,868</u>	<u>\$ 1,446,173</u>

Subscriptions-Based Information Technology Arrangements (SBITAs)

The Office entered into SBITAs for the general operations of the Office. At June 30, 2023, the Office recognized a right-to-use subscriptions IT asset of \$36,201 related to these agreements. During the fiscal year, the Office recorded \$16,176 in amortization expense. The subscriptions have an interest rate ranging from 3.0% to 5.5%.

Compensated Absences

Compensated absences (unpaid employee vacation) for the Office at June 30, 2023, amounted to \$2,205,316.

Note 10 - Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2023, the Office reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Office Plan	\$ 56,441,419	\$ 6,118,382	\$ 15,744,891	\$ 3,579,342
Medicare Premium Payment (MPP) Program	296,452	-	-	(71,172)
Total	<u>\$ 56,737,871</u>	<u>\$ 6,118,382</u>	<u>\$ 15,744,891</u>	<u>\$ 3,508,170</u>

The details of each plan are as follows:

Office Plan

Plan Administration

The Office’s governing board and the Self-Insured Schools of California (SISC) administers the Postemployment Benefits Plan (the Plan). The portion of the plan contained within SISC is an agent multiple-employer plan and the portion of the plan maintained in the county treasurer’s office is a single employer defined benefit plan and both are used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Management of the Plan is vested in the Office management. Management of the trustee assets is vested with the Office’s governing board and SISC.

Plan Membership

At June 30, 2023, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	451
Active employees	<u>1,194</u>
Total	<u><u>1,645</u></u>

Benefits Provided

The Plan provides medical, dental, prescription drug, behavioral health, life ,and vision insurance benefits to eligible retirees and their spouses. Benefits are provided through the Self-Insured Schools of California (SISC III) and Kaiser and CaliforniaCare HMOs. For all full-time employees, as well employees hired before July 1, 1988 and working less than full-time, the Office pays 100% of the healthcare premiums up to a cap based on a designated package of benefits. Employees hired on or after July 1, 1988 and working at least 50% but less than 100% full-time receive a pro-rated portion of the applicable cap based on their full-time equivalency (FTE) percentage. Certificated employees are subject to a monthly cap equal to the cost of the SISC benefit package with the PPO 90-E \$20 option. Classified and Management employees are subject to a monthly cap equal to the cost of the SISC benefit package with the Kaiser \$15 OV option. The Office maintains the same medical plans for its non-Medicare eligible retirees as for its active employees. Upon reaching age 65 or becoming eligible for Medicare, retirees may choose from the Blue Cross Prudent Buyer PPO Medicare options, or Medicare HMOs through Kaiser or CaliforniaCare. The Office’s governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of Plan members and the Office are established and may be amended by the Office, the County Schools Office Educators’ Association (CSOEA), the local California Service Employees Association (CSEA), and unrepresented groups. Voluntary contributions based on projected pay-as-you-go financing requirements, and any additional amounts to prefund benefits with the Office, CSOEA, CSEA, and the unrepresented are based on availability of funds. Therefore, there are no required contributions to the Trust

beyond the annual premium payments for retirees. For the measurement period of June 30, 2023, the Office contributed \$6,404,393 to the Plan, including an implicit rate subsidy of \$114,881, of which \$5,396,744 was used for current premiums and \$1,007,649 was used to fund the OPEB Trust.

Investment Policy and Return on Investment

The Office participates in the Self-Insured Schools of California (SISC) OPEB Trust A. The Trust’s policy regarding the allocation of invested assets is established and may be amended by the SISC III Board of Directors by a majority vote. It is the policy of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. Plan assets are managed on a total return basis. The Trust’s investment policy restricts the investment allocation of the plan. It is the guideline of the plan to maintain approximately a 60/40 balance on a percentage basis of equities to fixed income. It is the guideline of the plan as of June 30, 2021 and 2022 that assets will not exceed a maximum allocation percentage by category of: equities - 70%, fixed income - 70% and non-correlating assets - 20%. It is also understood that from time to time, this will fluctuate in either direction and can be rebalanced due to market conditions.

It is also the policy of the Office to pursue an investment strategy that reduces risk by investing other irrevocable assets for retiree benefits with the Kern County Treasury Pool. It is the policy of the Treasurer to invest in a manner which will preserve the safety and liquidity of all investments within the pool while obtaining a reasonable return within established investment guidelines. Investments are restricted to those authorized in the California Government Code and the Treasurer diversifies its investments by security type, issuer and maturity to reduce portfolio risk.

The plan assets maintained at the County Treasury have investment allocations and return on investments as presented below.

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Broad U.S. Equity	45%	4.4%
Large Cap	25%	4.1%
U.S. Fixed Income	25%	1.5%
Cash and Cash Equivalents	5%	0.1%

Net OPEB Liability of the Office

The Office’s net OPEB liability of \$56,441,419 was measured as of June 30, 2023, by an actuarial valuation as of the same date. The components of the net OPEB liability of the Office at June 30, 2023, were as follows:

Total OPEB liability	\$ 88,789,551
Plan fiduciary net position	<u>(32,348,132)</u>
Net OPEB liability	<u>\$ 56,441,419</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>36.43%</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial measurement was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75% average, including inflation
Discount rate	6.25%
Investment rate of return	6.25% net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	4.00%

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2021 CalPERS Active Mortality for Miscellaneous Employees Table for classified and miscellaneous employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer. Retirement rates for certificated employees hired prior to 2013 are based on the 2020 CalSTRS 2.0% at 60 year old rates and for those hired after 2012 are based on the 2020 CalSTRS 2.0% at 62 year old rates. For management and classified employees hired prior to 2013, retirement rates were based on the 2021 CalPERS 2.0% at 55 years old rates and for those hired after 2012 the rates are based on the 2021 CalPERS 2.0% at 62 years old rates.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actual experience study through June 30, 2023.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table below provides the long-term expected rates of return by asset class (based on published capital market assumptions).

Discount Rate

The discount rate used to measure the total OPEB liability was 6.25%. Governmental Accounting Standards Board, Statement No. 75, requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments - to the extent that the OPEB plan's fiduciary net position is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher - to the extent that the condition in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the Office's total OPEB liability is based on these requirements.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2022	\$ 93,650,515	\$ 28,406,821	\$ 65,243,694
Service cost	1,172,398	-	1,172,398
Interest / Return on FNP	5,721,146	2,961,755	2,759,391
Difference between expected and actual experience	(6,752,506)	-	(6,752,506)
Changes of assumptions and other inputs	394,742	-	394,742
Contributions - employer *	-	6,404,393	(6,404,393)
Benefit payments *	(5,396,744)	(5,396,744)	-
Administrative expense	-	(28,093)	28,093
Net change in total OPEB liability	(4,860,964)	3,941,311	(8,802,275)
Balance, June 30, 2023	\$ 88,789,551	\$ 32,348,132	\$ 56,441,419

* Includes \$111,773 due to the implicit rate subsidy.

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - There were no changes in assumptions since the previous valuation.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Office, as well as what the Office's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (5.25%)	\$ 64,907,120
Current discount rate (6.25%)	56,441,419
1% increase (7.25%)	48,966,279

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the Office, as well as what the Office’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rate:

Healthcare Cost Trend Rate	Net OPEB Liability
1% decrease (3%)	\$ 47,980,178
Current healthcare cost trend rate (4%)	56,441,419
1% increase (5%)	66,146,475

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the Office recognized OPEB expense of \$3,579,342. At June 30, 2023, the Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,831,517	\$ 10,812,017
Changes of assumptions	890,348	4,932,874
Net difference between projected and actual earnings on OPEB plan investments	396,517	-
Total	<u>\$ 6,118,382</u>	<u>\$ 15,744,891</u>

The deferred outflows of resources related to the difference between projected and actual earnings on OPEB trust investments will be amortized over a closed five-year period and will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 95,300
2025	(77,184)
2026	609,543
2027	(231,142)
Total	<u>\$ 396,517</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to differences between expected and actual experience and changes in assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period and will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>
2024	\$ 803,313
2025	803,313
2026	803,313
2027	803,313
2028	669,023
Thereafter	<u>1,839,590</u>
Total	<u>\$ 5,721,865</u>
<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2024	\$ (2,544,001)
2025	(2,544,001)
2026	(2,544,001)
2027	(2,543,995)
2028	(1,351,424)
Thereafter	<u>(4,217,469)</u>
Total	<u>\$ (15,744,891)</u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Medicare Premium Payment 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 MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly County Office benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2023, the Office reported a liability of \$296,452 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The Office's proportion of the net OPEB liability was based on a projection of the Office's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The Office's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0900% and 0.0922 resulting in a net decrease in the proportionate share of 0.0022%.

For the year ended June 30, 2023, the Office recognized OPEB expense of \$(71,172).

Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

Sensitivity of the Office's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Office's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (2.54%)	\$ 323,189
Current discount rate (3.54%)	296,452
1% increase (4.54%)	273,300

Sensitivity of the Office’s Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the Office’s proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 272,005
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	296,452
1% increase (5.50% Part A and 6.40% Part B)	324,163

Note 11 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Special Education Pass-Through Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
Nonspendable						
Revolving cash	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Stores inventories	696,772	-	-	-	105,033	801,805
Prepaid expenditures	43,500	-	-	-	-	43,500
Total nonspendable	<u>750,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,033</u>	<u>855,305</u>
Restricted						
Legally restricted programs	32,317,599	-	-	-	9,508,849	41,826,448
Child development programs	-	-	1,580,282	-	-	1,580,282
Food services	-	-	-	-	571,970	571,970
Capital projects	-	-	-	-	676,807	676,807
Total restricted	<u>32,317,599</u>	<u>-</u>	<u>1,580,282</u>	<u>-</u>	<u>10,757,626</u>	<u>44,655,507</u>
Committed						
Deferred maintenance program	-	-	-	-	7,860,984	7,860,984
Assigned						
Other postemployment benefits	60,627,445	-	-	-	-	60,627,445
Capital projects	-	-	-	66,410,413	-	66,410,413
Program carryovers	7,986,410	-	-	-	-	7,986,410
Total assigned	<u>68,613,855</u>	<u>-</u>	<u>-</u>	<u>66,410,413</u>	<u>-</u>	<u>135,024,268</u>
Unassigned						
	<u>4,994,786</u>	<u>(214,202)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,780,584</u>
Total	<u>\$ 106,676,512</u>	<u>\$ (214,202)</u>	<u>\$ 1,580,282</u>	<u>\$ 66,410,413</u>	<u>\$ 18,723,643</u>	<u>\$193,176,648</u>

Note 12 - Risk Management**Property and Liability**

The Office is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the Office contracted with Self-Insured Schools of California (SISC II) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2023, the Office participated in the Self-Insured Schools of California (SISC I), an insurance purchasing pool. The intent of SISC I is to achieve the benefit of a reduced premium for the Office by virtue of its grouping and representation with other participants in SISC I. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in SISC I. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund". This "equity pooling" arrangement insures that each participant shares equally in the overall performance of SISC I.

Employee Medical Benefits

The Office has contracted with the Self-Insured Schools of California (SISC III) to provide employee health benefits. SISC III is a shared risk pool comprised of agencies in California. Rates are set through an annual calculation process. The Office pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

Note 13 - 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) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the Office reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 41,666,898	\$ 10,645,420	\$ 7,167,481	\$ 3,177,974
CalPERS	154,237,665	50,949,138	6,975,030	18,861,998
Total	<u>\$ 195,904,563</u>	<u>\$ 61,594,558</u>	<u>\$ 14,142,511</u>	<u>\$ 22,039,972</u>

The details of each plan are as follows:

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

The Office 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, 2021, 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 Office 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, 2023, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	19.10%	19.10%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

Contributions

Required member, County 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, 2023, are presented above and the Office's total contributions were \$7,399,628.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Office. The amount recognized by the Office as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the Office were as follows:

Total net pension liability, including State share

Proportionate share of net pension liability	\$ 41,666,898
State's proportionate share of the net pension liability	<u>20,866,620</u>
Total	<u>\$ 62,533,518</u>

The net pension liability was measured as of June 30, 2022. The Office's proportion of the net pension liability was based on a projection of the Office's long-term share of contributions to the pension plan relative to the projected contributions of all participating legal education agencies and the State, actuarially determined. The Office's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0600% and 0.0613%, resulting in a net decrease in the proportionate share of 0.0013%.

For the year ended June 30, 2023, the Office recognized pension expense of \$3,177,974. In addition, the Office recognized pension expense and revenue of \$1,682,879 for support provided by the State. At June 30, 2023, the Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 7,399,628	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	1,145,237	2,005,740
Differences between projected and actual earnings on pension plan investments	-	2,037,593
Differences between expected and actual experience in the measurement of the total pension liability	34,180	3,124,148
Changes of assumptions	<u>2,066,375</u>	<u>-</u>
Total	<u>\$ 10,645,420</u>	<u>\$ 7,167,481</u>

The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ (1,496,763)
2025	(1,621,489)
2026	(2,435,807)
2027	<u>3,516,466</u>
Total	<u>\$ (2,037,593)</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and Office's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 856,812
2025	(553,507)
2026	(482,577)
2027	(655,824)
2028	(653,716)
Thereafter	(395,284)
Total	<u>\$ (1,884,096)</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current

capital market assumptions. Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the Office's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.10%)	\$ 70,765,847
Current discount rate (7.10%)	41,666,898
1% increase (8.10%)	17,506,022

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' 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, 2021, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.370%	25.370%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Office is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total County contributions were \$19,635,719.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the Office reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$154,237,665. The net pension liability was measured as of June 30, 2022. The Office's proportion of the net pension liability was based on a projection of the Office's long-term share of contributions to the pension plan relative to the projected contributions of all participating local education agencies, actuarially determined. The Office's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively was 0.4482% and 0.4603%, resulting in a net decrease in the proportionate share of 0.0121%.

For the year ended June 30, 2023, the Office recognized pension expense of \$18,861,998. At June 30, 2023, the Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 19,635,719	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	995,457	3,137,399
Differences between projected and actual earnings on pension plan investments	18,211,273	-
Differences between expected and actual experience in the measurement of the total pension liability	697,063	3,837,631
Changes of assumptions	<u>11,409,626</u>	<u>-</u>
Total	<u>\$ 50,949,138</u>	<u>\$ 6,975,030</u>

The deferred outflows of resources related to pensions resulting from Office contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources and deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed four-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 3,037,062
2025	2,693,664
2026	1,375,956
2027	11,104,591
Total	<u>\$ 18,211,273</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and Office's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 2,352,595
2025	2,356,224
2026	1,614,951
2027	(196,654)
Total	<u>\$ 6,127,116</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the Office’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 222,804,117
Current discount rate (6.90%)	154,237,665
1% increase (7.90%)	97,570,013

SISC Defined Benefit Pension Plan (SDBP)**Plan Description**

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The Office has elected to use the Self-Insured Schools of California (SISC) defined benefit plan as its alternative plan. For all employees who were members in the plan prior to January 1, 2014, the Office is required to make contributions of 3.7% of the employees' salary. For all employees who entered the plan subsequent to January 1, 2014, the Office is required to make contributions of 2.1% of the employees' salary and the employee is required to contribute 1.6%. There is no specified length of time an employee must work for the Office in order to receive benefits. The benefits are 100% vested from the date of participation. The Office made contributions of \$106,046 to this plan during the fiscal year ended June 30, 2023, of which \$37,100 was the employee portion. Copies of the SISC defined benefit plan annual financial report may be obtained from the SISC executive office.

All part-time, temporary, and seasonal (PTS) employees are eligible to participate in the SISC Defined Benefit Plan (SDBP), a multiple-employer public employee retirement plan. The Office is part of a "cost-sharing" pool within SDBP. One actuarial valuation is performed for those employers participating in the pool, and the same contribution rate applies to each. At June 30, 2023, the Office employed 282 part time, 713 temporary, and 17 seasonal employees with a total payroll of \$3,221,234.

Employees who retire on or after age 65 are entitled to a retirement benefit, payable monthly for life, equal to 1.5% of their average compensation multiplied by credited service up to 30 years. Average compensation is the employee's average monthly compensation for the highest three consecutive calendar years of employment. A year of credited service is received for each year in which the employee receives compensation for service with the employer. Credited service will not include periods of employment with the employer during which the employee is covered under another plan sponsored by the employer. Copies of the SDBP annual financial report may be obtained from their executive office.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Office. These payments consist of State General Fund contributions to CalSTRS in the amount of \$3,347,421 (10.828% of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. 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. On behalf payments have been included in the calculation of available reserves.

Note 14 - Commitments and Contingencies**Grants**

The Office received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Office at June 30, 2023.

Litigation

The Office is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Office at June 30, 2023.

Construction Commitments

As of June 30, 2023, the Office had the following commitments with respect to the unfinished capital projects:

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Sandstone	\$ 8,000	June 2024
Richardson Construction	27,163,590	November 2025
Dream Center	4,576	June 2024
North Kern Community School - Delano	2,747	June 2024
Aurora Old Building (7900 Niles)	1,548,041	November 2023
Central Kitchen	6,758,550	June 2025
Blanton Center	4,221	July 2023
Blanton Center East side	165,035	December 2023
1001 Tower Way	5,130,000	October 2023
Fairgrounds Child Development	115,925	June 2024
City Center Remodel	3,896,508	June 2024
CALM Willows Wedding Venue	136,870	June 2024
	<u>\$ 44,934,063</u>	
Total		

Note 15 - Participation in Public Entity Risk Pools and Joint Powers Authorities

The Office is a member of the Self-Insured Schools of California Workers' Compensation Program (SISC I), Self-Insured Schools of California Property and Liability Program (SISC II), and Self-Insured Schools of California Health and Welfare Benefit Program (SISC III) joint powers authorities (JPAs). The Office pays an annual premium for its workers' compensation, property and liability, excess insurance coverage, and health and welfare coverage to each. The relationships between the Office are such that the JPAs are not component units of the Office for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the Office are included in these statements. Audited financial statements are available from the respective entities.

The Office has no representatives appointed to the governing board of SISC I.

During the year ended June 30, 2023, the Office made payment of \$2,469,373 to SISC I for workers' compensation insurance.

The Office has no representatives appointed to the governing board of SISC II.

During the year ended June 30, 2023, the Office made payment of \$824,526 to SISC II for property and liability insurance.

The Office has no representatives appointed to the governing board of SISC III.

During the year ended June 30, 2023, the Office made payment of \$23,363,625 to SISC III for health and welfare insurance.

Note 16 - Adoption of New Accounting Standard

As of July 1, 2022, the Office adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset – an intangible asset – and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. Beginning net position was restated to retroactively adopt the provisions of GASB Statement No. 96 as follows:

Governmental Activities	
Net Position - Beginning, as previously reported on June 30, 2022	\$ 98,733,526
Right-to-use subscription IT assets, net of amortization	<u>1,406</u>
Net Position - Beginning as Restated as of July 1, 2022	<u>\$ 98,734,932</u>



Required Supplementary Information
June 30, 2023

Kern County Superintendent of Schools

Kern County Superintendent of Schools
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 42,604,867	\$ 59,056,445	\$ 59,252,403	\$ 195,958
Federal sources	36,602,704	38,715,239	17,274,716	(21,440,523)
Other State sources	53,893,593	95,160,478	56,257,041	(38,903,437)
Other local sources	128,619,861	140,062,557	112,790,806	(27,271,751)
Total revenues ¹	<u>261,721,025</u>	<u>332,994,719</u>	<u>245,574,966</u>	<u>(87,419,753)</u>
Expenditures				
Current				
Certificated salaries	37,816,805	42,934,423	37,001,687	5,932,736
Classified salaries	70,224,849	75,631,648	69,501,399	6,130,249
Employee benefits	58,667,446	61,027,322	54,578,244	6,449,078
Books and supplies	4,950,510	8,526,569	5,400,636	3,125,933
Services and operating expenditures	78,872,689	109,875,859	42,069,625	67,806,234
Other outgo	10,074,342	47,470,026	10,358,557	37,111,469
Capital outlay	20,967,497	21,788,442	13,279,644	8,508,798
Debt service				
Debt service - principal	82,576	82,575	82,575	-
Debt service - interest and other	3,454	3,454	17,349	(13,895)
Total expenditures ¹	<u>281,660,168</u>	<u>367,340,318</u>	<u>232,289,716</u>	<u>135,050,602</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,939,143)</u>	<u>(34,345,599)</u>	<u>13,285,250</u>	<u>47,630,849</u>
Other Financing Sources (Uses)				
Transfers in	7,090,716	-	328,692	328,692
Proceeds from subscription-based IT arrangements	-	-	14,449	14,449
Transfers out	<u>(2,495,141)</u>	<u>(4,510,916)</u>	<u>(15,149,339)</u>	<u>(10,638,423)</u>
Net financing sources (uses)	<u>4,595,575</u>	<u>(4,510,916)</u>	<u>(14,806,198)</u>	<u>(10,295,282)</u>
Net Change in Fund Balances	(15,343,568)	(38,856,515)	(1,520,948)	37,335,567
Fund Balance - Beginning	<u>108,197,460</u>	<u>108,197,460</u>	<u>108,197,460</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 92,853,892</u>	<u>\$ 69,340,945</u>	<u>\$ 106,676,512</u>	<u>\$ 37,335,567</u>

¹ Due to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

Kern County Superintendent of Schools
 Budgetary Comparison Schedule – Special Education Pass-Through Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Federal sources	\$ 16,533,742	\$ 17,455,841	\$ 17,455,841	\$ -
Other State sources	-	69,557,915	71,718,131	2,160,216
Other local sources	-	181,145	(33,060)	(214,205)
Total revenues	<u>16,533,742</u>	<u>87,194,901</u>	<u>89,140,912</u>	<u>1,946,011</u>
Expenditures				
Current				
Other outgo	<u>16,533,742</u>	<u>87,013,756</u>	<u>89,173,969</u>	<u>(2,160,213)</u>
Net Change in Fund Balances	-	181,145	(33,057)	(214,202)
Fund Balance - Beginning	<u>(181,145)</u>	<u>(181,145)</u>	<u>(181,145)</u>	<u>-</u>
Fund Balance - Ending	<u>\$ (181,145)</u>	<u>\$ -</u>	<u>\$ (214,202)</u>	<u>\$ (214,202)</u>

Kern County Superintendent of Schools
 Budgetary Comparison Schedule – Child Development Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Federal sources	\$ 74,335,031	\$ 94,896,447	\$ 52,008,997	\$ (42,887,450)
Other State sources	66,748,022	71,781,891	34,999,018	(36,782,873)
Other local sources	2,795,253	5,979,862	3,018,991	(2,960,871)
Total revenues	<u>143,878,306</u>	<u>172,658,200</u>	<u>90,027,006</u>	<u>(82,631,194)</u>
Expenditures				
Current				
Certificated salaries	2,298,262	2,567,935	2,455,587	112,348
Classified salaries	10,315,543	12,343,405	8,947,112	3,396,293
Employee benefits	7,628,987	8,479,531	6,872,177	1,607,354
Books and supplies	603,379	2,997,146	2,091,661	905,485
Services and operating expenditures	116,150,938	137,583,368	65,253,271	72,330,097
Other outgo	6,956,874	8,255,616	4,458,966	3,796,650
Capital Outlay	164,000	208,497	208,226	(271)
Total expenditures	<u>144,117,983</u>	<u>172,435,498</u>	<u>90,287,000</u>	<u>82,147,956</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(239,677)</u>	<u>222,702</u>	<u>(259,994)</u>	<u>(482,696)</u>
Other Financing Sources				
Transfers in	<u>180,328</u>	<u>196,103</u>	<u>149,339</u>	<u>(46,764)</u>
Net Change in Fund Balances	(59,349)	418,805	(110,655)	(529,460)
Fund Balance - Beginning	<u>1,690,937</u>	<u>1,690,937</u>	<u>1,690,937</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,631,588</u>	<u>\$ 2,109,742</u>	<u>\$ 1,580,282</u>	<u>\$ (529,460)</u>

Kern County Superintendent of Schools
Schedule of Changes in the Office's Net OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 1,172,398	\$ 1,141,020	\$ 1,052,227	\$ 1,021,580	\$ 1,465,479	\$ 1,422,748
Interest / Return on FNP	5,721,146	5,625,348	5,745,818	6,185,964	5,987,262	5,868,045
Difference between expected and actual experience	(6,752,506)	-	6,713,930	(9,593,640)	-	-
Changes of assumptions	394,742	-	(6,854,773)	1,074,318	-	-
Benefit payments	(5,396,744)	(5,101,809)	(5,084,668)	(4,843,794)	(5,897,983)	(5,029,186)
Net change in total OPEB liability	(4,860,964)	1,664,559	1,572,534	(6,155,572)	1,554,758	2,261,607
Total OPEB Liability - Beginning	93,650,515	91,985,956	90,413,422	96,568,994	95,014,236	92,752,629
Total OPEB Liability - Ending (a)	\$ 88,789,551	\$ 93,650,515	\$ 91,985,956	\$ 90,413,422	\$ 96,568,994	\$ 95,014,236
Plan Fiduciary Net Position						
Contributions - employer	\$ 6,404,393	\$ 5,101,809	\$ 4,257,916	\$ 5,863,127	\$ 995,633	\$ 982,249
Net investment income	2,961,755	(2,284,524)	5,099,044	598,901	924,591	997,950
Benefit payments	(5,396,744)	(5,101,809)	(5,084,668)	(4,843,794)	-	-
Trustee fees	-	-	-	(5,452)	(5,295)	(5,138)
Administrative expense	(28,093)	(22,831)	(12,618)	(5,671)	(5,295)	(5,138)
Net change in plan fiduciary net position	3,941,311	(2,307,355)	4,259,674	1,607,111	1,909,634	1,969,923
Plan Fiduciary Net Position - Beginning	28,406,821	30,714,176	26,454,502	24,847,391	22,937,757	20,967,834
Plan Fiduciary Net Position - Ending (b)	\$ 32,348,132	\$ 28,406,821	\$ 30,714,176	\$ 26,454,502	\$ 24,847,391	\$ 22,937,757
Net OPEB Liability - Ending (a) - (b)	\$ 56,441,419	\$ 65,243,694	\$ 61,271,780	\$ 63,958,920	\$ 71,721,603	\$ 72,076,479
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	36.43%	30.33%	33.39%	29.26%	25.73%	24.14%
Covered Payroll	\$ 116,138,901	\$ 104,567,103	\$ 100,243,484	\$ 105,282,561	\$ 102,216,079	\$ 91,282,440
Net OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

¹ The Office's OPEB Plan is administered through a trust, however, contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Kern County Superintendent of Schools
Schedule of the Office's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2023

Year ended June 30,	2023	2022	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0900%	0.09222%	0.1047%	0.1060%	0.1035%	0.1054%
Proportionate share of the net OPEB liability	\$ 296,452	\$ 367,624	\$ 443,641	\$ 394,854	\$ 396,324	\$ 443,572
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note: In the future, as data becomes available, ten years of information will be presented.

Kern County Superintendent of Schools
Schedule of the Office's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2023

	2023	2022	2021	2020	2019
CalSTRS					
Proportion of the net pension liability	0.0600%	0.0613%	0.0601%	0.0599%	0.0577%
Proportionate share of the net pension liability	\$ 41,666,898	\$ 27,903,678	\$ 58,222,144	\$ 54,133,188	\$ 53,017,981
State's proportionate share of the net pension liability	20,866,620	14,040,049	30,013,522	29,533,268	30,355,273
Total	<u>\$ 62,533,518</u>	<u>\$ 41,943,727</u>	<u>\$ 88,235,666</u>	<u>\$ 83,666,456</u>	<u>\$ 83,373,254</u>
Covered payroll	\$ 35,206,383	\$ 33,541,121	\$ 33,366,538	\$ 35,096,087	\$ 39,284,317
Proportionate share of the net pension liability as a percentage of its covered payroll	118.35%	83.19%	174.49%	154.24%	134.96%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
CalPERS					
Proportion of the net pension liability	0.4482%	0.4603%	0.4535%	0.4484%	0.4495%
Proportionate share of the net pension liability	\$ 154,237,665	\$ 93,602,102	\$ 139,153,126	\$ 130,686,698	\$ 119,885,837
Covered payroll	\$ 69,360,720	\$ 66,102,425	\$ 65,509,553	\$ 62,708,161	\$ 59,931,846
Proportionate share of the net pension liability as a percentage of its covered payroll	222.37%	141.60%	212.42%	208.40%	200.04%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Note: In the future, as data becomes available, ten years of information will be presented.

Kern County Superintendent of Schools
 Schedule of the Office's Proportionate Share of the Net Pension Liability
 Year Ended June 30, 2023

	2018	2017	2016	2015
CalSTRS				
Proportion of the net pension liability	0.0582%	0.0613%	0.0618%	0.0580%
Proportionate share of the net pension liability	\$ 53,857,990	\$ 49,604,000	\$ 41,611,000	\$ 33,790,000
State's proportionate share of the net pension liability	31,861,932	28,238,933	22,007,742	110,474,920
Total	<u>\$ 85,719,922</u>	<u>\$ 77,842,933</u>	<u>\$ 63,618,742</u>	<u>\$ 144,264,920</u>
Covered payroll	<u>\$ 36,338,108</u>	<u>\$ 30,864,902</u>	<u>\$ 23,927,027</u>	<u>\$ 29,659,337</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	148.21%	160.71%	173.91%	113.93%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%	77%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS				
Proportion of the net pension liability	0.4454%	0.4533%	0.4621%	0.4797%
Proportionate share of the net pension liability	\$ 106,337,932	\$ 89,526,764	\$ 68,107,000	\$ 54,452,000
Covered payroll	<u>\$ 46,402,203</u>	<u>\$ 54,396,370</u>	<u>\$ 48,944,159</u>	<u>\$ 49,577,115</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	229.17%	164.58%	139.15%	109.83%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note: In the future, as data becomes available, ten years of information will be presented.

Kern County Superintendent of Schools
Schedule of the Office's Contributions
Year Ended June 30, 2023

	2023	2022	2021	2020	2019
CalSTRS					
Contractually required contribution	\$ 7,399,628	\$ 5,956,920	\$ 5,416,891	\$ 5,705,678	\$ 5,713,643
Less contributions in relation to the contractually required contribution	7,399,628	5,956,920	5,416,891	5,705,678	5,713,643
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 38,741,508	\$ 35,206,383	\$ 33,541,121	\$ 33,366,538	\$ 35,096,087
Contributions as a percentage of covered payroll	19.10%	16.92%	16.15%	17.10%	16.28%
CalPERS					
Contractually required contribution	\$ 19,635,719	\$ 15,890,541	\$ 13,683,202	\$ 12,919,139	\$ 11,326,348
Less contributions in relation to the contractually required contribution	19,635,719	15,890,541	13,683,202	12,919,139	11,326,348
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 77,397,395	\$ 69,360,720	\$ 66,102,425	\$ 65,509,553	\$ 62,708,161
Contributions as a percentage of covered payroll	25.370%	22.910%	20.700%	19.721%	18.062%

Note: In the future, as data becomes available, ten years of information will be presented.

Kern County Superintendent of Schools
Schedule of the Office's Contributions
Year Ended June 30, 2023

	2018	2017	2016	2015
CalSTRS				
Contractually required contribution	\$ 5,668,727	\$ 4,571,334	\$ 3,311,804	\$ 2,124,720
Less contributions in relation to the contractually required contribution	5,668,727	4,571,334	3,311,804	2,124,720
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 39,284,317	\$ 36,338,108	\$ 30,864,902	\$ 23,927,027
Contributions as a percentage of covered payroll	14.43%	12.58%	10.73%	8.88%
CalPERS				
Contractually required contribution	\$ 9,308,015	\$ 6,444,338	\$ 6,444,338	\$ 5,761,217
Less contributions in relation to the contractually required contribution	9,308,015	6,444,338	6,444,338	5,761,217
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 59,931,846	\$ 46,402,203	\$ 54,396,370	\$ 48,944,159
Contributions as a percentage of covered payroll	15.531%	13.888%	11.847%	11.771%

Note: In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules

Budgetary Comparison Schedules

The Office employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

At June 30, 2023, the Office’s Special Education Pass-Through Fund exceeded the budgeted amount in total as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
Special Education Pass-Through Fund	\$ 87,013,756	\$ 89,173,969	\$ 2,160,213

Schedule of Changes in the Office’s Net OPEB Liability and Related Ratios

This schedule presents information on the Office’s changes in the net OPEB liability, including beginning and ending balances, the plan’s fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms in the previous valuation.
- *Changes of Assumptions* - There were not changes in assumptions since the previous valuation.

Schedule of the Office’s Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the Office’s proportionate share of the net OPEB Liability - MPP Program and the plan’s fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

Schedule of the Office's Proportionate Share of the Net Pension Liability

This schedule presents information on the Office's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the Office. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* - There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

Schedule of the Office's Contributions

This schedule presents information on the Office's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information
June 30, 2023

Kern County Superintendent of Schools

Kern County Superintendent of Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Education				
Passed Through California Department of Education (CDE)				
Special Education Cluster				
Special Education Grants to States - Basic Local Assistance	84.027	13379	\$ 17,083,195	\$ 17,083,195
Special Education Preschool Grants - Alternate Dispute Resolution	84.027A	13007	14,922	-
Special Education Grants to States - Mental Health	84.027A	15197	1,019,202	-
Subtotal (84.027)			<u>18,117,319</u>	<u>17,083,195</u>
Special Education Preschool Grants	84.173	13430	372,646	372,646
Special Education Preschool Grants - Preschool Staff Development	84.173A	13431	4,083	-
Subtotal (84.173)			<u>376,729</u>	<u>372,646</u>
Total Special Education Cluster			<u>18,494,048</u>	<u>17,455,841</u>
Migrant Education State Grant Program	84.011	14326	9,578,099	-
ESEA (ESEA): Title I, Part C, Migrant Education (MESRP)	84.011	10144	369,432	-
Subtotal (84.011)			<u>9,947,531</u>	<u>-</u>
Title I Grants to Local Educational Agencies	84.010	14329	1,205,761	-
Title I Grants to Local Educational Agencies - Local Delinquent	84.010	14357	1,177,039	-
Title I Grants to Local Educational Agencies - School Improvement Funding for LEAs	84.010	15438	387,539	-
Title I Grants to Local Educational Agencies - School Improvement Funding for COEs	84.010	15439	247,285	-
Subtotal (84.010)			<u>3,017,624</u>	<u>-</u>
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	15536	71,163	-
COVID-19, ARP Homeless Children and Youth - Statewide Activities	84.425W	15636	149,249	-
COVID-19, American Rescue Plan - Homeless Children and Youth II	84.425W	15566	45,035	-
COVID-19, 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Program	84.425U	15651	686,177	-
COVID-19, After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve	84.425U	15652	67,495	-
COVID-19, Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425U	15620	65,481	-
COVID-19, American Rescue Plan-Homeless Children and Youth (ARP-HYC) Program	84.425W	15564	45,221	-
Subtotal (84.425)			<u>1,129,821</u>	<u>-</u>
Supporting Effective Instruction State Grants - Teacher Quality	84.367	14341	39,534	-
English Language Acquisition State Grants - Technical Assistance	84.365	14967	115,606	-
Twenty-First Century Community Learning Centers Education for Homeless Children and Youth - Title X McKinney-Vento	84.287	14349	557,165	-
Special Education-Grants for Infants and Families	84.196	14332	252,114	-
	84.181	23761	76,532	-
Total U.S. Department of Education			<u>33,629,975</u>	<u>17,455,841</u>

Kern County Superintendent of Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Foster Care - Title IV-E	93.658	[2]	236,364	-
Passed Through California Department Health Care Services				
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant - Child Care Initiative Project	93.575	14130	1,012,081	-
COVID-19, ARP Child Care and Development Block Grant - Child Care Initiative Project	93.575	14130	644,848	-
Child Care and Development Block Grant - Federal Alternative Payment, Stage 2	93.575	14178	1,966,073	-
Child Care and Development Block Grant - Federal Alternative Payment, Stage 2	93.575	14178	1,123,711	-
Child Care and Development Block Grant - Federal Alternative Payment, Stage 3	93.575	13881	7,014,747	-
COVID-19, ARP Child Care and Development Block Grant - Federal Alternative Payment, Stage 3	93.575	13881	2,356,297	-
Child Care and Development Block Grant - Local Planning Councils	93.575	13946	107,178	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund Federal Alternative Payment	93.575	15400	4,412,260	-
Child Care and Development Block Grant - CARES CARES Act Federal Alternative Payment	93.575	15511	10,931,995	-
COVID-19, Child Development: ARP California State Preschool Program One-Time Stipend	93.575	15640	225,441	-
Subtotal (93.575)			<u>29,794,631</u>	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Federal Child Care Center	93.596	13609	10,440	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Federal Alternative Payment	93.596	13694	2,346,169	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Federal Alternative Payment	93.596	14153	2,219,877	-
Subtotal (93.596)			<u>4,576,486</u>	-
Total CCDF Cluster			<u>34,371,117</u>	-
Head Start Cluster: Head Start	93.600	10016	168,148	-
TANF Cluster: Temporary Assistance for Needy Families	93.558	[2]	13,759,940	-
Total U.S. Department of Health and Human Services			<u>48,535,569</u>	-
U.S. Department of Labor				
Passed Through the County of Kern				
WIOA Cluster: WIA Youth Activities	17.259	10055	243,192	-
Total U.S. Department of Labor			<u>243,192</u>	-
Corporation for National and Community Service				
Passed Through the State Department of Planning and Research				
Americorp - Competitive BHC	94.006	[1]	440,100	-
Total Corporation for National and Community Service			<u>440,100</u>	-

[1] Pass-through identifying number is not available.

[2] Direct funded program. Pass-Through Entity Identifying Number not applicable

Kern County Superintendent of Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through California Department of Education				
Child Nutrition Cluster				
Supply Chain Assistance (SCA) Funds	10.555	15655	44,965	-
National School Lunch Program - Meal Supplements	10.555	13755	12,767	-
National School Lunch Program	10.555	13391	238,162	-
National School Lunch Program - Commodity Supplemental Food	10.555	13391	287,949	-
Subtotal (10.555)			<u>583,843</u>	-
School Breakfast Program - National School Basic Breakfast	10.553	13525	9,145	-
School Breakfast Program - Especially Needy Breakfast	10.553	13526	96,031	-
Subtotal (10.553)			<u>105,176</u>	-
National School Lunch Program - Summer Food Program	10.559	13004	121,142	-
Pandemic EBT Local Administrative Grant	10.649	15644	614	-
Total Child Nutrition Cluster			<u>810,775</u>	-
Child Nutrition: Team Nutrition Grant	10.574	15332	650	-
Passed Through California Department of Social Services				
Child and Adult Care Food Program	10.558	13393	688,600	-
Child and Adult Care Food Program - Claims Centers and Family Day Care Homes	10.558	13394	3,916,180	-
Subtotal (10.558)			<u>4,604,780</u>	-
SNAP Cluster: Supplemental Nutrition Assistance Program	10.551	[1]	143,645	-
Total U.S. Department of Agriculture			<u>5,559,850</u>	-
Total Federal Financial Assistance			<u>\$ 88,408,686</u>	<u>\$ 17,455,841</u>

[1] Pass-through identifying number is not available.

Organization

Kern County Superintendent of Schools (KCSOS) does not govern any Kern County school districts that each have their own duly elected board. KCSOS provides oversight in statutorily prescribed areas such as fiscal and program accountability through the review and approval of district budgets, interim budgets, and Local Control Accountability Plans. KCSOS serves and supports districts through various programs, formulation of new curricula, assistance with staff development and training programs and collaboration with community partners for the benefit of local young people. KCSOS operates programs that serve students directly in preschool, special education, foster youth, migrant and at-risk youth. As advocates for children, we provide leadership, education and support for students, school districts and the community through programs, services and fiscal accountability.

Administration

Dr. Mary C. Barlow	Superintendent and Board Secretary
Dr. John G. Mendiburu	Associate Superintendent
Jonathan Medina	Assistant Superintendent, Fiscal Services
Christian Shannon	Assistant Superintendent, Support Services
Desiree D. Von Flue	Assistant Superintendent, Educational Services
Cherie Payne	Assistant Superintendent, Human Resources and Special Services
Dr. Lisa Gilbert	Deputy Superintendent, Instructional Services

County Board of Education

Member	Office	Term Expires
Paula E. Bray	Board Member	2024
Lori J. Cisneros	Board Member	2026
Ronald G. Froehlich	Board President	2026
Daniel R. Giordano	Board Member	2024
Jose E. Gonzalez, Jr.	Board Member	2024
Mary M. Little	Board Member	2026
Joseph L. Marcano	Board Member	2026

Kern County Superintendent of Schools
 Schedule of Average Daily Attendance
 Year Ended June 30, 2023

	Second Period Report	Annual Report
Elementary School ADA		
Juvenile hall, homes and camps	19.33	23.67
Probation referred, on probation or parole, expelled	27.60	33.74
Total regular ADA	46.93	57.41
High School ADA		
Juvenile hall, homes and camps	259.42	261.08
Probation referred, on probation or parole, expelled	290.55	320.02
Total regular ADA	549.97	581.10
Total ADA	596.90	638.51
 Valley Oaks Charter School		
Regular ADA - All Non-classroom based		
Transitional kindergarten through third	357.84	348.42
Fourth through sixth	228.26	222.28
Seventh and eighth	214.56	208.12
Ninth through twelfth	327.63	315.87
Total charter school ADA	1,128.29	1,094.69

Kern County Superintendent of Schools
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2023.

Kern County Superintendent of Schools

Schedule of Financial Trends and Analysis

Year Ended June 30, 2023

	(Budget) 2024 ¹	2023	2022 ¹	2021 ¹
General Fund ⁴				
Revenues	\$ 323,425,432	\$ 244,206,679	\$ 247,655,141	\$ 211,658,238
Other sources and transfers in	11,000,000	14,449	499,892	-
Total Revenues and Other Sources	334,425,432	244,221,128	248,155,033	211,658,238
Expenditures	348,736,776	232,275,267	231,571,680	206,358,621
Other uses and transfers out	2,389,813	17,464,152	4,722,139	3,775,668
Total Expenditures and Other Uses	351,126,589	249,739,419	236,293,819	210,134,289
Increase/(Decrease) in Fund Balance	(16,701,157)	(5,518,291)	11,861,214	1,523,949
Ending Fund Balance	\$ 29,347,907	\$ 46,049,064	\$ 51,567,355	\$ 39,706,141
Available Reserves ³	\$ 7,022,532	\$ 4,994,786	\$ 4,725,877	\$ 4,202,687
Available Reserves as a Percentage of Total Outgo	2%	2%	2%	2%
Long-Term Liabilities ⁵	Not Available	\$ 256,208,055	\$ 191,481,846	\$ 264,536,613
Average Daily Attendance at Annual ²	643	639	598	1,194

The General Fund balance has increased by \$6,342,923 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$16,701,157 (36.2%). For a county office of education this size, the State recommends available reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The Office has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$8,328,558 over the past two years, due to decreases in the Office's net pension liability and other postemployment benefits obligations.

Average daily attendance has decreased by 555 over the past two years. ADA is anticipated to increase by four during fiscal year 2023-2024.

¹ Financial information for 2024, 2022, and 2021 is included for analytical purposes only and has not been subjected to audit.

² Annual ADA excludes county operated Special Education programs and charter school ADA.

³ Available reserves consist of unassigned fund balance contained within the General Fund.

⁴ General Fund amounts do not include activity related to the consolidation of the Special Reserve Non-Capital Outlay Fund and the Special Reserve Postemployment Benefits Fund as required by GASB Statement No. 54.

⁵ Long-term liabilities balance was restated as of June 30, 2021, due to the implementation of GASB Statement No. 87.

Kern County Superintendent of Schools

Schedule of Charter Schools

Year Ended June 30, 2023

<u>Name of Charter School</u>	<u>Charter Number</u>	<u>Included in Audit Report</u>
Grow Academy Arvin	1292	No
Wonderful College Prep Academy	1078	No
Wonderful College Prep Academy - Lost Hills	1851	No
Ridgecrest Elementary Academy for Language, Music, and Science	2050	No
Valley Oaks Charter School	0332	Yes

Kern County Superintendent of Schools
Proposition 10 Schedule of Revenues and Expenditures
June 30, 2023

	Richardson Center Special Needs Collaborative	Blanton Child Development Center	Differential Response	Impact	Kern County Children's Dental Health Network	Total
Revenues						
State grant funds	\$ 204,095	\$ 50,573	\$ 564,997	\$ 607,717	\$ 991,247	\$ 2,418,629
Expenditures						
Certificated salaries	9,668	25,492	-	-	-	35,160
Classified salaries	102,151	5,504	-	343,736	400,516	851,907
Employee benefits	69,543	17,632	-	167,109	211,299	465,583
Books and supplies	6,793	-	-	32,539	341,800	381,132
Services and other operating expenses	8,090	-	-	18,017	-	26,107
Other outgo	7,850	1,945	-	46,316	37,632	93,743
Total expenditures	204,095	50,573	-	607,717	991,247	1,853,632
Excess of Revenues over Expenditures	-	-	564,997	-	-	564,997
Other Financing Uses						
Payments to other agencies	-	-	(564,997)	-	-	(564,997)
Net Change in Fund Balances	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	-	-	\$ -	\$ -	\$ -	\$ -

Kern County Superintendent of Schools
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2023

	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Total Non-Major Governmental Funds
Assets					
Deposits and investments	\$ 10,125,030	\$ 336,197	\$ 6,337,861	\$ 672,233	\$ 17,471,321
Receivables	539,982	417,770	43,122	4,574	1,005,448
Due from other funds	301,507	103,384	1,480,000	-	1,884,891
Stores inventories	-	105,033	-	-	105,033
Total assets	\$ 10,966,519	\$ 962,384	\$ 7,860,983	\$ 676,807	\$ 20,466,693
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 396,991	\$ 117,691	\$ (1)	\$ -	\$ 514,681
Due to other funds	764,609	167,690	-	-	932,299
Unearned revenue	296,070	-	-	-	296,070
Total liabilities	1,457,670	285,381	(1)	-	1,743,050
Fund Balances					
Nonspendable	-	105,033	-	-	105,033
Restricted	9,508,849	571,970	-	676,807	10,757,626
Committed	-	-	7,860,984	-	7,860,984
Total fund balances	9,508,849	677,003	7,860,984	676,807	18,723,643
Total liabilities and fund balances	\$ 10,966,519	\$ 962,384	\$ 7,860,983	\$ 676,807	\$ 20,466,693

Kern County Superintendent of Schools

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds Year Ended June 30, 2023

	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Total Non-Major Governmental Funds
Revenues					
Local Control Funding Formula	\$ 12,703,810	\$ -	\$ 740,000	\$ -	\$ 13,443,810
Federal sources	65,481	1,458,603	-	-	1,524,084
Other State sources	2,429,810	225,338	-	-	2,655,148
Other local sources	142,952	1,550,221	150,299	15,897	1,859,369
Total revenues	15,342,053	3,234,162	890,299	15,897	19,482,411
Expenditures					
Current					
Instruction	7,924,467	-	-	-	7,924,467
Instruction-related activities					
School site administration	2,576,638	-	-	-	2,576,638
Pupil services					
Food services	21,944	3,022,953	-	-	3,044,897
All other pupil services	400,323	-	-	-	400,323
Administration					
All other administration	5,863	142,703	-	-	148,566
Plant services	749,502	25,905	6,009	-	781,416
Facility acquisition and construction	86,665	-	-	-	86,665
Total expenditures	11,765,402	3,191,561	6,009	-	14,962,972
Excess of Revenues Over Expenditures	3,576,651	42,601	884,290	15,897	4,519,439
Other Financing Sources (Uses)					
Proceeds from subscription-based IT arrangements	21,752	-	-	-	21,752
Transfers out	(328,692)	-	-	-	(328,692)
Net Financing Sources (Uses)	(306,940)	-	-	-	(306,940)
Net Change in Fund Balances	3,269,711	42,601	884,290	15,897	4,212,499
Fund Balance - Beginning	6,239,138	634,402	6,976,694	660,910	14,511,144
Fund Balance - Ending	\$ 9,508,849	\$ 677,003	\$ 7,860,984	\$ 676,807	\$ 18,723,643

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Kern County Superintendent of Schools (the Office) under programs of the federal government for the year ended June 30, 2021. 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 Kern County Superintendent of Schools, it is not intended to and does not present the net position, changes in net position or fund balances of Kern County Superintendent of Schools.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified 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.

Indirect Cost Rate

The Office 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, 2023, the Office had food commodities totaling \$287,949 in inventory.

SEFA Reconciliation

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amount consists of COVID-19, Child Development: ARP California State Preschool Program One-Time Stipend prior year revenues expended in the current year, Local Food for Schools and Supply Chain Assistance (SCA) Funds unspent revenues received.

	<u>Federal Financial Assistance Listing Number</u>	<u>Amount</u>
Description		
Total Federal Revenues reported on the financial statements		\$ 88,263,638
Local Food For Schools	10.555	(23,101)
Supply Chain Assistance (SCA) Funds	10.555	(57,292)
COVID-19, Child Development: ARP California State Preschool Program One-Time Stipend	93.575	225,441
Total Federal Financial Assistance		<u>\$ 88,408,686</u>

Local Education Agency Organization Structure

This schedule provides information about the Office's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

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

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the Office's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Office's ability to continue as a going concern for a reasonable period of time.

Schedule of Charter Schools

This schedule lists all charter schools chartered by the Office, and displays information for each charter school on whether or not the charter school is included in the Office audit.

Proposition 10 Schedule of Revenues and Expenditures

This schedule discloses the revenues and expenditures for the fiscal year in support of the Office's Proposition 10 Grants. The program's primary objectives are to provide early care and educational services with kindergarten transition programs, parenting and family support services, health and social services, and to prepare children and families for school success.

Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2023

Kern County Superintendent of Schools



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

To the Governing Board
Kern County Superintendent of Schools
Bakersfield, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kern County Superintendent of Schools (the Office), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Office’s basic financial statements and have issued our report thereon dated December 15, 2023.

Adoption of New Accounting Standard

As discussed in Notes 1 and 16 to the financial statements, the County Office has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Office’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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Office’s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Office'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 Office'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 Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2023



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Kern County Superintendent of Schools
Bakersfield, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kern County Superintendent of Schools’ (the Office) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Office’s major federal programs for the year ended June 30, 2023. The Office’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 Office 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, 2023.

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 Office 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 Office’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 Office'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 Office'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 Office'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 Office'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 Office'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 Office'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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2023



Independent Auditor's Report on State Compliance

To the Governing Board
Kern County Superintendent of Schools
Bakersfield, California

Report on Compliance

Qualified and Unmodified Opinions on State Compliance

We have audited Kern County Superintendent of Schools' (the Office) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Office's state program requirements identified below for the year ended June 30, 2023.

Qualified Opinion on the Comprehensive School Safety Plan

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Office 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, 2023.

Unmodified Opinion on Each of the Other Programs

In our opinion, the Office 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, 2023, except as described in the accompanying Schedule of Findings and Questioned Costs.

Basis for Qualified and Unmodified Opinions

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards 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 Office 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 opinion. Our audit does not provide a legal determination of the Office's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion the Comprehensive School Safety Plan

As described in the accompanying Schedule of Findings and Questioned Costs, the Office did not comply with requirements regarding the Comprehensive School Safety Plan, Finding 2023-001.

Compliance with such requirements is necessary, in our opinion, for the Office to comply with the 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 Office's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Office'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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a 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 Office's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 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 Office's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the Office’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 *2022-2023 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 Office’s internal controls over compliance. Accordingly, we express no such opinion; and.
- Select and test transactions and records to determine the Office’s compliance with the state laws and regulations applicable to the following items:

<u>2022-2023 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No (see below)
Independent Study	Yes
Continuation Education	No (see below)
Instructional Time	No (see below)
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	No (see below)
Classroom Teacher Salaries	No (see below)
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	No (see below)
K-3 Grade Span Adjustment	No (see below)
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No (see below)
Comprehensive School Safety Plan	Yes
District of Choice	No (see below)
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No (see below)
After/Before School Education and Safety Program	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	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	No (see below)

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Charter Schools	
Attendance	Yes
Mode of Instruction	No (see below)
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	No (see below)
Charter School Facility Grant Program	No (see below)

The Office does not offer kindergarten instruction; therefore, we did not perform procedures related to Kindergarten Continuance.

We did not perform Continuation Education procedures because the program is not offered by the Office.

Instructional Time does not apply to the Office; therefore, we did not perform procedures related to Instructional Time.

Ratio of Administrative Employees to Teachers does not apply to the Office; therefore, we did not perform procedures related to Ratio of Administrative Employees to Teachers.

Classroom Teachers Salaries does not apply to the Office; therefore, we did not perform procedures related to Classroom Teacher Salaries.

The Office did not have any employees retire under the CalSTRS Early Retirement Incentive program; therefore, testing was not required.

We did not perform Middle or Early College High Schools procedures because the program is not offered by the Office.

K-3 Grade Span Adjustment does not apply to the Office; therefore, we did not perform procedures related to K-3 Grade Span Adjustment.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the Office.

The Office did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

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

The Office 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 Office did not report ADA for transitional kindergarten; therefore, we did not perform procedures related to Transitional Kindergarten.

We did not perform procedures for the Charter Schools Mode of Instruction nor Annual Instruction Minutes Classroom-Based because the Office's charter school is entirely nonclassroom-based.

Additionally, we did not perform procedures for the Charter School Facility Grant Program because the Office did not receive funding for this program.

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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001.

Government Auditing Standards requires the auditor to perform limited procedures on the Office's responses to the noncompliance findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Office's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 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 a material noncompliance with compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Office's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Office's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2023



Schedule of Findings and Questioned Costs
June 30, 2023

Kern County Superintendent of Schools

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

Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
Special Education Cluster	84.027, 84.027A, 84.173, 84.173A
Child Care and Development Fund (CCDF) Cluster	93.575, 93.596
Migrant Education State Grant Program	84.011
ESEA (ESEA): Title I, Part C, Migrant Education	84.011
COVID-19, Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D
COVID-19, ARP Homeless Children and Youth -Statewide Activities	84.425W
COVID-19, American Rescue Plan - Homeless Children and Youth II	84.425W
COVID-19, 21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Program	84.425U
COVID-19, After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve	84.425U
COVID-19, Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425U
COVID-19, American Rescue Plan-Homeless Children and Youth (ARP-HYC) Program	84.425W
Dollar threshold used to distinguish between type A and type B programs	\$ 2,652,261
Auditee qualified as low-risk auditee?	No

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for programs	Unmodified
Unmodified for all programs except for the following programs which were qualified	

Name of Program

Comprehensive School Safety Plans

None reported.

None reported.

The following finding represents a significant deficiency that is required to be reported by the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
40000	State Compliance

2023-001 40000 – State Compliance

Comprehensive School Safety Plan

Criteria

According to the 2022-2023 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, prescribed in the *California Code of Regulations* and published by the Education Audit Appeals Panel, each school in the LEA must have a comprehensive school safety plan that is approved by the LEA and has been reviewed and updated by March 1. [*Education Code* Section 32282].

Condition

During our audit of the Office’s Comprehensive School Safety Plan for Valley Oak Charter School, we found that the Office did not review, update or approve the plans prior to March 1.

Questioned Costs

There is no questioned cost associated with this finding.

Effect

The Office is out of compliance with *Education Code* Section 32282.

Cause

It appears the Comprehensive School Safety plans were not reviewed and approved until March 8, 2023, which is after the March 1 deadline.

Repeat Finding (Yes or No)

This finding is not a repeat of or related to a finding in the previous year.

Recommendation

The Office needs to comply with the state requirements for reviewing and updating the Comprehensive School Safety plan prior to March 1.

Corrective Action Plan and Views of Responsible Officials

The Office will comply with the state requirements for reviewing and updating the Comprehensive School Safety plan of each school site prior to March 1.

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

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

WHEREAS, Education Code Section 38110 requires that the County Board of Education shall each year determine if there are any items of supplies or equipment which can be purchased advantageously through the County Superintendent of Schools, and if so, establish rules and regulations for their purchase; and

WHEREAS, for the past several years it has been determined that there were no items of school supplies and equipment which could be advantageously purchased by the County Superintendent of Schools; and

WHEREAS, there is a clear indication that school district boards and administrators approve of the system in the past several years and have indicated that they would like it continued, and the County Superintendent of Schools recommends continuing the present school supplies purchase plan: Now therefore be it

RESOLVED, that the Kern County Board of Education finds that there are no items which should be listed as standard school supplies and equipment for 2024-25; and be it

RESOLVED, further, that each school district may, during the school year 2024-25, purchase any needed supplies from any vendor.

BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION

Dated: January 9, 2024

*John G. Mendiburu, Ed.D.
Ex Officio Secretary
Kern County Superintendent of Schools*

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

WHEREAS, in the 2023-2024 school year, high schools of Kern County are participating in the Mock Trial Competition sponsored by the Kern County Superintendent of Schools, the Kern County Bar Association, the State Bar of California, and the Constitutional Rights Foundation for the forty-second time; and

WHEREAS, the Mock Trials represent a unique opportunity for high school students to gain insights into the procedures and substance of the American judicial system; and

WHEREAS, the success of the 2023-2024 competition is directly attributable to the interest, cooperation, and enthusiasm of the Kern County Bar Association; now therefore be it

RESOLVED, that the Kern County Board of Education commends the Kern County Bar Association for their hard work, dedication and support; and be it

RESOLVED further, that this Board thanks the Bar Association for the many hours which they have devoted to the Mock Trials; and be it

RESOLVED finally, that a copy of this resolution suitably inscribed and framed shall be presented to the Kern County Bar Association as a lasting memento of appreciation, respect and admiration.

BY ORDER OF THE KERN COUNTY BOARD OF EDUCATION

Dated: January 9, 2024

*John G. Mendiburu, 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: Oct 1, 2023 (for period Jul 1 – Sep 30)
 (check one) Jan 1, 2024 (for period Oct 1 – Dec 31)
 April 1, 2024 (for period Jan 1 – Mar 31)
 July 1, 2024 (for period Apr 1 – Jun 30)

Date for information to be reported publicly at governing board meeting: Tuesday, January 9, 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
TOTALS	0	0	0

Dr. John G. Mendiburu / Molly Mier
 Print Name of District Superintendent / Program Administrator


 Signature of District Superintendent / Program Administrator

Once completed, send copy to District Advisory Services, KCSOS, 1300 17th Street, 6th 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, 2024 (for period Oct 1 – Dec 31)
 (check one) April 1, 2024 (for period Jan 1 – Mar 31)
 July 1, 2024 (for period Apr 1 – Jun 30)
 Oct 1, 2024 (for period Jul 1 – Sep 30)

Date for information to be reported publicly at governing board meeting: January 9, 2024

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
TOTALS	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 17th Street, Bakersfield (Fax# 661-636-4121)



GROW

PUBLIC SCHOOLS

A Countywide Charter School

Charter Petition for a Five-Year Term

July 1, 2024 - June 30, 2029

Submitted to
the Kern County Board of Education
December 8, 2023

Table of Contents

AFFIRMATIONS & DECLARATION	2
INTRODUCTION	5
EXECUTIVE SUMMARY	7
RATIONALE FOR COUNTYWIDE BENEFIT	14
ELEMENT 1: EDUCATIONAL PROGRAM	19
ELEMENT 2: MEASURABLE PUPIL OUTCOMES	69
ELEMENT 3: METHOD FOR MEASURING PUPIL PROGRESS	90
ELEMENT 4: FACILITIES	96
ELEMENT 5: GOVERNANCE STRUCTURE	98
ELEMENT 6: EMPLOYEE QUALIFICATIONS	108
ELEMENT 7: HEALTH AND SAFETY PROCEDURES	116
ELEMENT 8: STUDENT POPULATION BALANCE	123
ELEMENT 9: ANNUAL INDEPENDENT FINANCIAL AUDIT	128
ELEMENT 10: SUSPENSION AND EXPULSION POLICY/RECOMMENDATIONS	129
ELEMENT 11: EMPLOYEE RETIREMENT SYSTEMS	153
ELEMENT 12: DISPUTE RESOLUTION	154
ELEMENT 13: ADMISSION POLICIES AND PROCEDURES	156
ELEMENT 14: PUBLIC SCHOOL ATTENDANCE ALTERNATIVES	159
ELEMENT 15: EMPLOYEE RETURN RIGHTS	160
ELEMENT 16: CLOSURE PROCEDURES	161
MISCELLANEOUS PROVISIONS	163
Financial Statements	163
Insurance	164
Administrative Services	164
Transportation	164
Potential Civil Liability Effects	164

Cover Sheet

Appendix A: KCSOS Charter Petition Compliance Checklist

Appendix B: Notification to Arvin Union School District

Appendix C: Notification to Richland School District

Appendix D: Resolution Approving Submission of Charter Petition

Appendix E: Teacher Signatures and Key

AFFIRMATIONS & DECLARATION

As the authorized lead petitioner, I, Doc Ervin, hereby certify that the information submitted in this petition for a California public countywide benefit charter school to be named Grow Public Schools (“GPS” or the “Charter School”), to be located within the boundaries of Kern County, and to be authorized by the Kern County Board of Education (“KCBOE” or the “County Board”) with oversight by the Kern County Superintendent of Schools (“KCSOS”) (collectively referred to herein as the “County”), is true to the best of my knowledge and belief; I also certify that this petition does not constitute the conversion of a private school to the status of a public charter school; and further, I understand that if awarded a charter, Grow Public Schools will follow any and all applicable federal, state, and local laws and regulations that apply to the Charter School, including but not limited to the following:

1. Grow Public Schools shall meet all statewide standards and conduct the student assessments required, pursuant to Education Code Section 60605 and any other statewide standards authorized in statute, or student assessments applicable to students in non-charter public schools. [Ref. Education Code Section 47605.6(d)(1)]
2. Grow Public Schools declares that it, a nonprofit public benefit corporation, shall be deemed the exclusive public school employer of the employees of the Charter School for purposes of the Educational Employment Relations Act. [Ref. Education Code Section 47605.6(b)(6)]
3. Grow Public Schools shall be non-sectarian in its programs, admissions policies, employment practices, and all other operations. [Ref. Education Code Section 47605.6(e)(1)]
4. Grow Public Schools shall not charge tuition. [Ref. Education Code Section 47605.6(e)(1)]
5. Grow Public Schools shall admit all students who wish to attend the Charter School, unless the Charter School receives a greater number of applications than there are spaces for students, in which it will hold a random drawing. Existing pupils of the charter school shall be guaranteed continued enrollment. Except as required by Education Code Section 47605.6(e)(2), admission to Grow Public Schools shall not be determined according to the place of residence of the student or his or her parent or legal guardian within the State. (Education Code § 47605.6(e)(1)). Preference in the public random drawing shall be given as required by Education Code Section 47605.6(e)(2)(B)(i)-(iv). Preference shall be extended to pupils currently attending a Grow Public Schools site and pupils who reside in the county except as provided in Education Code Section 47614.5. Preferences shall not result in limiting enrollment access for pupils with disabilities, academically

low-achieving pupils, English learners (“EL”), neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, foster youth, or pupils based on nationality, race, ethnicity, or sexual orientation, and shall not require mandatory parental volunteer hours as a criterion for admission or continued enrollment. In the event of a drawing, the chartering authority shall make reasonable efforts to accommodate the growth of Grow Public Schools in accordance with Education Code Section 47605.6(e)(2)(C). [Ref. Education Code Section 47605.6(e)(2)(A)-(C)]

6. Grow Public Schools shall not encourage a pupil currently attending the Charter School to disenroll from or transfer to another school for any reason, including, but not limited to, academic performance of the pupil or because the pupil exhibits any of the characteristics described in Education Code Section 47605.6(e)(2)(B)(iii). (Education Code Section 47605.6(e)(4))
7. Grow Public Schools shall not discriminate on the basis of the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status; or association with an individual who has any of the aforementioned characteristics). [Ref. Education Code Section 47605.6(e)(1)]
8. Grow Public Schools shall adhere to all provisions of federal law related to students with disabilities, including but not limited to, Section 504 of the Rehabilitation Act of 1973 (“Section 504”), Title II of the Americans with Disabilities Act of 1990 (“ADA”), and the Individuals with Disabilities Education Improvement Act of 2004 (“IDEA”).
9. Grow Public Schools shall meet all requirements for employment set forth in applicable provisions of law, including, but not limited to credentials, as necessary. [Ref. Title 5 California Code of Regulations Section 11967.5.1(f)(5)(C)]
10. Grow Public Schools shall ensure that teachers in the Charter School hold the Commission on Teacher Credentialing (“CTC”) certificate, permit, or other document required for the teacher’s certificated assignment. The Charter School may use local assignment options authorized in statute and regulations for the purpose of legally assigning certificated teachers, in the same manner as a governing board of a school district. Teachers employed by charter schools during the 2019-20 school year shall have until July 1, 2025, to obtain the certificate required for the teacher’s certificated assignment. [Ref. Education Code Sections 47605.6(1) and 47605.4(a)]
11. Grow Public Schools shall at all times maintain all necessary and appropriate insurance coverage.
12. Grow Public Schools shall, for each fiscal year, offer at a minimum, the number of minutes of instruction per grade level as required by Education Code Section 47612.5(a)(1)(A)-(D).

13. If a pupil is expelled or leaves Grow Public Schools without graduating or completing the school year for any reason, Grow Public Schools shall notify the superintendent of the school district of the pupil's last known address within 30 days, and shall, upon request, provide that school district with a copy of the cumulative record of the pupil, including report cards or a transcript of grades, and health information. If the pupil is subsequently expelled or leaves the school district without graduating or completing the school year for any reason, the school district shall provide this information to the Charter School within 30 days if the Charter School demonstrates that the pupil had been enrolled in the Charter School. [Ref. Education Code Section 47605.6(e)(3)]
14. Grow Public Schools may encourage parental involvement, but shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to, or continued enrollment at, Grow Public Schools. [Ref. Education Code § 47605.6(n)]
15. Grow Public Schools shall maintain accurate and contemporaneous written records that document all pupil attendance and make these records available for audit and inspection. [Ref. Education Code Section 47612.5(a)(2)]
16. Grow Public Schools shall on a regular basis consult with its parents, legal guardians, and teachers regarding its education programs. [Ref. Education Code Section 47605.6(d)(2)]
17. Grow Public Schools shall comply with any applicable jurisdictional limitations to the locations of its facilities. [Ref. Education Code Section 47605.6(a)(1) and 47605.1]
18. Grow Public Schools shall comply with all laws establishing the minimum and maximum age for public school enrollment. [Ref. Education Code Sections 47612(b) and 47610]
19. Grow Public Schools shall comply with all applicable portions of the Elementary and Secondary Education Act ("ESEA"), as reauthorized and amended by the Every Student Succeeds Act ("ESSA").
20. Grow Public Schools shall comply with the California Public Records Act, Government Code Section 7920, *et seq.* ("CPRA").
21. Grow Public Schools shall comply with the Family Educational Rights and Privacy Act, 20 U.S.C. Section 1232g, 34 CFR Part 99 ("FERPA").
22. Grow Public Schools shall comply with the Ralph M. Brown Act, Government Code Section 54950, *et seq.* ("Brown Act")
23. Grow Public Schools shall comply with Government Code Section 1090, *et seq.*, as set forth in Education Code Section 47604.1 ("Section 1090").
24. Grow Public Schools shall comply with the Political Reform Act, Government Code Section 81000, *et seq.* ("PRA").
25. Grow Public Schools shall meet or exceed the legally required minimum number of school days. [Ref. Title 5 California Code of Regulations Section 11960]

INTRODUCTION

Grow Public Schools (GPS) proposes a TK-8 countywide benefit public charter serving the needs of students in rural Kern County, with current sites in Arvin and Shafter. GPS requests a five-year charter term, from July 1, 2024 - June 30, 2029, in compliance with Education Code Section 47605.6. GPS plans to submit a material revision to the KCSOS to open one or more additional TK-8 campuses within the boundaries of Kern County during the first term of the countywide benefit. GPS has developed a countywide benefit charter petition for review and consideration by the KCBOE.

Barbara Grimm-Marshall, the founder of GPS, is co-owner of Grimmway Farms, the largest carrot manufacturer in the world and a significant employer in Kern County. After offering an educational grant to local students, Barbara Grimm-Marshall discovered that many students living in Kern County's rural communities were not proficient in core subjects and lacked the skills to prepare them for college. Her vision of providing opportunities in rural communities was the impetus for the innovative Grimmway Academy (now GPS) and Edible Schoolyard ("ESY"), founded on the belief that children's education and enrichment is key to their success and the strength and future of our communities. Since inception, GPS has been devoted to serving children in the rural communities of Kern County by providing a model of excellence and innovation, leading to college readiness and lifelong success.

The initial vision is still alive - in 2022, with a new executive leadership cabinet, GPS spent hundreds of hours meeting with diverse stakeholders, including staff, families, local communities, and educational partners. Through these engagements, GPS cultivated a deep understanding of the obstacles to realizing the mission and vision and is implementing actionable steps. With a renewed sense of urgency and focus, GPS remains dedicated to closing the achievement gap for students in the rural areas of Kern County by creating an environment for student excellence and well-being.

Unique Program Features

Recognized for state-of-the-art ESY, GPS utilizes the garden and kitchen to promote cross-curricular concepts and projects. From seed to table, students have the unique experience of participating in authentic hands-on lessons that integrate academic core concepts and California State Standards through real-world application. GPS is proud to offer the ESY as a teaching tool to target behavioral and social determinants of health in rural communities. According to the National Institutes of Health (2018), school gardening is a promising strategy for promoting healthy physical, psychosocial, and dietary behaviors. Gardens allow students to be physically active and to build connections with other students, the school community, and the environment (Wells et al., 2014). In addition, children involved in growing food are more willing to try and prefer fruits and vegetables (Hazard et al., 2012). School gardens have also been shown to improve students' academic achievement in science, math, language arts, and writing (Williams et al., 2013). The ESY is not a stand-alone program and is integrated throughout the curriculum, providing students with opportunities to grow, cook, talk, and learn about healthy fruits and vegetables. Feedback from families regarding the ESY has been overwhelmingly

positive. Students and families appreciate experiences in gardening, kitchen classes, and having the ability to learn about healthy foods and recipes.

GPS' educational design is centered around a blended learning model. The blended learning model includes individualized learning plans ("ILP"), full inclusion, and ESY for students in the rural areas of Kern County. Along with the blended learning model, GPS provides extended learning and activity time, a unique approach to subject matter integration in the intermediate grades, co-teaching, and full inclusion for students with disabilities. GPS individualizes learning by getting to know and assessing each student and their needs. An individualized plan is developed for each student to support academic performance and social-emotional health. GPS acknowledges that all scholars must be provided with diverse learning opportunities, as there are diverse minds that learn in different ways. GPS strategically builds on student strengths and addresses growth areas by differentiating instruction, integrating project-based learning, and highlighting real-world application.

GPS understands that the connection between home and school is vital for student success. GPS is committed to building relationships with families through home visits, designed to build trust with all families, and provide a critical opportunity to engage families in a way not possible at school. Research shows that students whose families received a home visit had 24% fewer absences than similar students whose families did not receive a visit (Institute for Education Leadership, 2021).

Home visits provide teachers with an opportunity to gain insight and understanding about the lives of their students, including culture, language, needs, and strengths. Research suggests that children from socioeconomically disadvantaged and/or racial and ethnic minority backgrounds benefit the most from having parents involved in their schooling (Crosnoe, 2015). In 2023, over 80% of GPS families at both sites participated in home visits (most visits were at scholars' homes, while some opted for a different meeting location or Zoom). During home visits, GPS teachers help connect families with community and school resources, as well as provide feedback to administrators about requested learning opportunities and areas of concern. GPS will continue to prioritize this research-based best practice designed to build strong relationships and empower families.

Since opening in 2011, GPS has built a strong reputation and established itself as a premiere school of choice, providing innovative learning opportunities in rural communities. With solid roots planted, GPS looks forward to serving future scholars who would not otherwise have a high-quality local school choice option. In the following petition narrative GPS offers detailed descriptions of the following: educational program, student outcomes, governance structure, school leadership, financial capacity, and policies and procedures.

EXECUTIVE SUMMARY

Founded by Barbara Grimm-Marshall, Grow Public Schools (GPS), formerly Grimmway Academy, opened its first charter school in Arvin in 2011, followed by a second charter school in Shafter in 2017. As a result of her long standing commitment to closing the achievement gap in the rural communities of Kern County, Barbara Grimm-Marshall was recently awarded the President's Medal, CSU Bakersfield's highest honor, for her "commitment to uplifting and advancing the region through education, philanthropy and innovation." Mrs. Grimm-Marshall was lauded for "unlocking doors of opportunity in education through her innovative Grimmway Academy and Edible Schoolyard, where hope grows alongside the vegetables" tended by Central Valley schoolchildren. Her unshakeable motivation in founding Grimmway Academy is anchored in the belief that education, more than any other factor, leads families of our region forward.

With a commitment to uplift and advance rural regions through education, GPS, a TK-8 charter school, is designed to serve students in the Arvin and Shafter communities who are at risk of not meeting proficiency standards by creating school environments for student excellence and well-being. GPS is dedicated to providing school choice through a blended learning model that is inclusive of all students, ILPs, full inclusion, and an emphasis on health and wellness with social emotional learning and ESY kitchen and garden experiences for students. GPS enrolls approximately 1600 students from the rural areas of Kern County in grades TK-8, with 92% Hispanic / Latino students, 78% socioeconomically disadvantaged, 31% ELs, and 8% students with disabilities.

GPS is committed to providing a model of excellence and innovation leading to college readiness and lifelong success, and encourages creativity and personalization in order to maximize student academic potential. Two of our core values, high expectations and perseverance, support the emphasis on college readiness. GPS believes that part of lifelong success is supported by our other two core values - health and wellness, and joy. All four core values uniquely support the emphasis on college and lifelong success. Our educational model, which intentionally reflects these core values, was recently reinvigorated.

In July 2022, Grow Public Schools welcomed an entirely new executive leadership team consisting of a Chief Executive Officer ("CEO"), Chief of Schools ("COS"), Chief Business Officer ("CBO"), and Chief Academic Officer ("CAO"). The new leadership team set in motion a cycle of reflection, revision, and planning in alignment to the founding principles of the charter schools and their core academic model. GPS's educational model was established based on the organization's history and the perspectives of a large body of educational experts across a variety of sectors with vast experience in the field. GPS is also patterned after some of the most successful and innovative charter schools in California and the nation.

GPS's blended learning model focuses on knowing every child by name, knowledge and need. One-to-one devices and a balance of whole group, small group and online learning platforms provide personalized instruction aligned to individual student needs. Humanities and STEM core classes are designed to integrate grade level standards across subject matter areas, while Learning Lab provides personalized learning experiences. Small Group Instructors ("SGI") are

assigned to all classrooms and to the Learning Lab, to enhance GPS' blended learning focus. In support of schoolwide and individual professional goals, all GPS teachers meet weekly with an instructional coach, whether to complete KCSOS's induction program, or to receive support and feedback in a non-evaluative context.

An integral component of the core model includes a state-of-the-art Edible Schoolyard - an experiential learning approach - in which students explore how healthy food is grown in the garden and prepared in the kitchen. Combining best practices in education with wellness and healthy lifestyle principles, the Edible Schoolyard and Teaching Kitchen incorporate life skills that will support students on their path towards lifelong achievement. The Edible Schoolyard curriculum integrates with what students are learning in STEM and humanities core classrooms.

In order to drive innovation and creativity, GPS also incorporates music and art, physical education, and project based learning into a model that promotes our core values - high expectations, health and wellness, perseverance, and joy and leads to college readiness and lifelong success.

Along with the Blended Learning Model, GPS provides extended learning and activity time, a unique approach to subject matter integration in the intermediate grades, co-teaching, and full inclusion for students with disabilities.

- In support of our goal that all students will be able to read by the end of second grade, GPS's first and second graders receive an additional 40 minutes of instructional time per day compared with a neighboring elementary school. Third graders receive an additional 45 minutes per day to continue to close achievement gaps. Aligned with research, additional instructional time with certified teachers for elementary students performing below grade level standard had a positive effect (Kidron, Yael & Lindsay, Jim. 2014).
- The Extended Learning Opportunities Program ("ELO-P") operates for an additional two hours beyond the regular school day. GPS also offers four distinct intercessions for academic and enrichment programming. Concurrent to the academies for invited students based upon educational needs, ELO-P offers hands-on and engaging, camp-style activities, open to all students.
- GPS's intermediate elementary teachers focus on either humanities (language arts and history / social studies) or STEM. This allows teachers to focus on fewer content areas and develop subject matter expertise through the repeated teaching of lessons in the course of a day. An emphasis on core matter expertise also facilitates the diagnosis and intervention for struggling students. Junior high teachers utilize a co-teaching model, each specializing with their own assigned grade level standards while the other teacher provides small group instruction.
- In contrast to more traditional educational models, Special Education services are provided in a full inclusion setting. Special Education teachers analyze data and plan instruction alongside the general education teachers for each grade level with a special education caseload. In addition to individualized educational programs ("IEP") for

identified special education students, all GPS students have an ILP that is regularly reviewed and updated with teachers, parents, and students.

Recent Accomplishments of Grow Public Schools

GPS understands that cross-sector collaboration between district-charter and county office has great potential to improve student outcomes. With renewed commitment, GPS will build stronger cross-sector relationships with the goal of improving school quality, enabling families to have a school choice option that works best for their child. We look forward to learning alongside the county office and district partners to collectively learn about bright spots, growth areas, and partnering opportunities to leverage resources.

GPS communities, families, and students have been greatly impacted by the COVID pandemic. Data show rural areas, whose remote location, lower population density, higher poverty rates, and access to health care made their schools especially vulnerable during the pandemic, where many students were already struggling before the pandemic (Gao, 2022). GPS student achievement gains have fallen short of pre-pandemic trends. According to emerging research, “Average test scores for 9-year-old students declined seven points in math and five points in reading, wiping out nearly two decades of progress” (National Education Program Assessment, 2022). The challenges schools face related to the pandemic are appearing nationally as well as locally, as evidenced by local student achievement data in both Arvin and Shafter communities. GPS continues to address pandemic-related learning delays through parent engagement, extended learning, and social-emotional support.

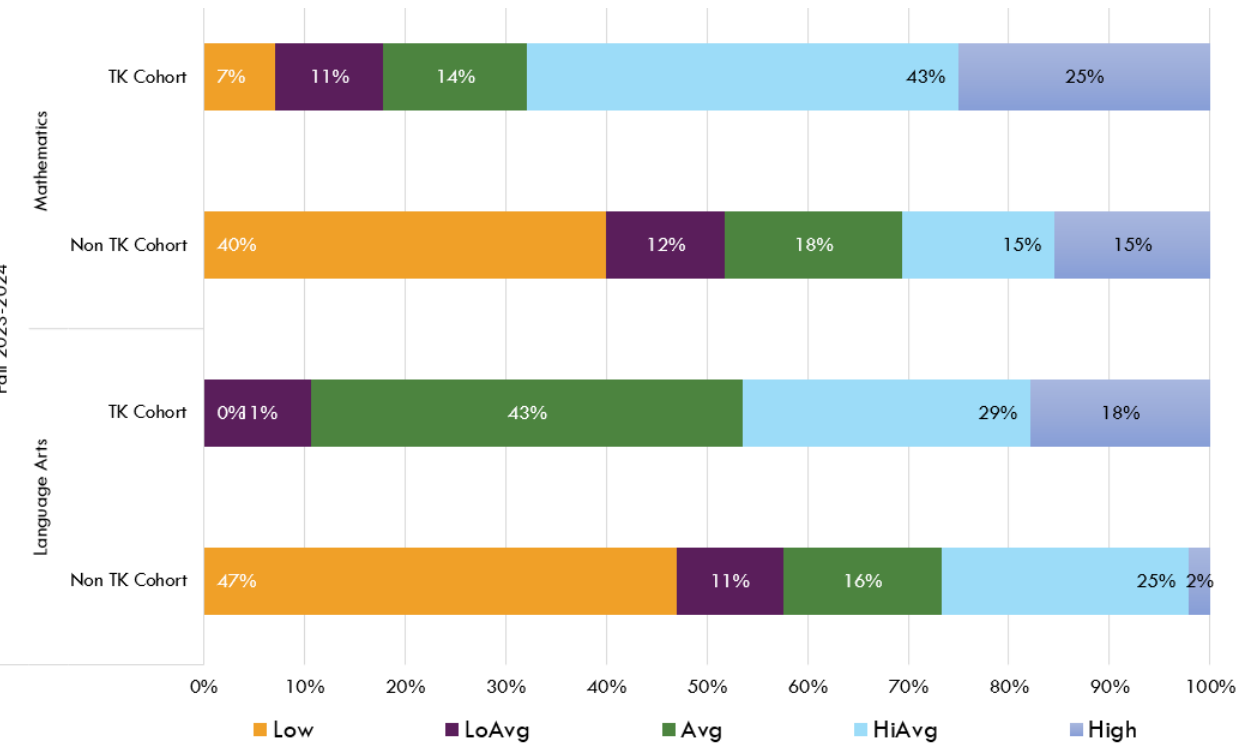
Despite the impacts of COVID and a full site administration change two months into the school year, Grow Academy Arvin (“GAA”) was able to limit learning loss in the 2022-2023 school year. Please see Element 1 for evidence of grade level growth in reading and math.

Academic Performance of GAA		
	English Language Arts & Literacy	Mathematics
	Percentage of students of who have <i>Met or Exceeded Standards</i>	Percentage of students of who have <i>Met or Exceeded Standards</i>
2021-22	34.55%	19.85%
2022-23	32.20%	18.08%

Grow Academy Shafter (“GAS”) **increased** ELA proficiency for all students by 6.31% from 2021-22 to 2022-23. GAS students that *met or exceeded standard* for ELA grew from 36.93% to 43.24%. GAS **increased** mathematics proficiency for all students by 2.6% from 2021-22 to 2022-23. GAS students that *met or exceeded standard* for mathematics grew from 21.99% to 24.59%

Academic Performance of GAS		
	English Language Arts & Literacy	Mathematics
	Percentage of students of who have <i>Met or Exceeded Standards</i>	Percentage of students of who have <i>Met or Exceeded Standards</i>
2021-21	36.93%	21.99%
2022-23	43.24%	24.59%

GPS understands how critical it is to provide students with a strong foundation as they enter elementary school. Last year, we celebrated the promotion of our first classes of TK students to kindergarten. This fall, when kindergartners took the Northwest Evaluation Association Measures of Academic Progress (“NWEA” or “NWEA-MAP”) assessment for the first time, 46% scored in the top two quintiles (61st percentile and higher) and 64% did so in math. None of the kindergartners who attended TK scored in the bottom quintile in reading, and fewer than 10% did so in math. The chart below illustrates these scores for kindergarten students who attended TK last school year compared to those who did not attend TK.



GPS schools, students, and staff members have also garnered awards and participated in several events over the years.

School Awards	Campus	Year
California Distinguished School <ul style="list-style-type: none"> • <i>Recognized for parental involvement and the blended learning program</i> • <i>Exemplary Recognition Award for Physical Activity and Nutrition Programs, among top 30 statewide</i> 	GAA	2014
California Organic Waste Award <ul style="list-style-type: none"> • <i>Recognized for GAA's Café and Edible Schoolyard staff in their role of teaching students to separate and recycle waste, providing a recycling club, and emphasizing "green choices" throughout the curriculum</i> 	GAA	2015
STEM Innovation Grant	GAA	2015
Meatless Monday Vegan Recipe Contest <ul style="list-style-type: none"> • <i>The Humane Society of the United States awarded the Café first place</i> 	GAA	2016
City of Shafter Recycle Award <ul style="list-style-type: none"> • <i>GAS's campus recycling and composting efforts, which meet and exceed the zero waste standards, were replicated throughout the city</i> 	GAS	2019
Certified Butterfly Sanctuary and Certified Monarch Butterfly Sanctuary	GAS	2022

Student Participation and Awards	Campus	Year
Kern County Science Fair	GAA & GAS	Multiple
Kern County Regional Science Fair <ul style="list-style-type: none"> • 1st place in Astronomy, Earth, and Environmental Science • 2nd place in Engineering and Applied Mathematics • Honorable Mention in Products Science • 2nd place in Environmental Engineering 	GAA & GAS	Multiple
Kern County Battle of the Books	GAA & GAS	Multiple
Kern County Math Competition	GAA & GAS	Multiple
Arvin High School Math Field Day <ul style="list-style-type: none"> • <i>1st place, multiple years</i> 	GAA	Multiple
Youth of the Year Award <ul style="list-style-type: none"> • <i>Outstanding efforts and success of a community mural project</i> 	GAS	2018
Kern County History Day <ul style="list-style-type: none"> • <i>Finalist</i> 	GAA	Multiple

Science Award <ul style="list-style-type: none"> <i>Awarded scholarship to attend the Fresno State University STEM camp for girls</i> 	GAA	Multiple
---	-----	----------

Individual Awards	Campus	Year
Manuel Miranda, History & Social Studies Teacher <ul style="list-style-type: none"> <i>KCSOS Teacher of the Year</i> 	GAA	2017
Jorge Jimenez, Facilities Manager <ul style="list-style-type: none"> <i>“Safe Water” Award from the City of Arvin</i> 	GAA	2018
Carmen Diaz, Teacher <ul style="list-style-type: none"> <i>Smithsonian Center for Folklife and Cultural Heritage</i> 	GAA	2019
Katie Wiebe, Librarian <ul style="list-style-type: none"> <i>City of Shafter’s Citizen of the Year</i> 	GAS	2021

We have established schools of choice with full enrollment, academic successes, and strong partnerships with the local community. GPS is staffed with Family and Community Engagement (“FACE”) personnel and specialists who support the social- emotional and behavioral success of our students. Grow Public Schools is committed to finding well qualified educators and providing the support, professional development and resources for their success. The Chromebook ratio is 1:1 for all grades, and the after school programs include E-Sports and technology related learning opportunities. GPS’s facilities are well maintained and have received no state or local findings during oversight visits from authorizers. Through conservative budgeting and financial practices, GPS has grown a financial reserve above industry standards, providing sufficient resources to combat any potential future funding deficits from the state of California.

With this in mind, GPS looks forward to serving our unique population in Kern, the third most populous county in California, with over 260,000 children (28.4%) under the age of 18 and approximately 64,000 (7%) of those younger than 5 years old (U.S. Census Bureau). Kern County’s population of 916,000 is predominantly Hispanic, with 41% speaking Spanish in the home, living chiefly in rural towns. The two major industries are agriculture and oil / energy production, but the demand for workers in the healthcare and education sectors is projected to steadily increase over the next 25 years (Kern Regional Growth Forecast). With nearly 40% of Kern County residents earning \$49,999 or less annually, GPS’s mission to close the achievement gap for students in the rural areas of Kern County will allow graduates to take advantage of the growing career fields because they will be qualified to enter those careers.

To this end, GPS fosters collaborative partnerships with high schools to ensure that students transition to secondary school settings prepared to meet the rigorous expectations that will ultimately lead to improved individual opportunities and a generational increase in the standard of living. GPS school counselors case-manage high school transition plans and work with local

high schools to support college visits, high school placement exams and summer school scheduling.

Twelve years ago, Barbara Grimm-Marshall founded the Grimm Family Education Foundation, an organization dedicated to closing the achievement gap for students in rural areas of Kern County and increasing wellness and good health through an experiential Edible Schoolyard program. The original founders of Grow Public Schools shared her vision, as does the current Board of Trustees: Tom Mestmaker, Board President; Ernie Unruh, KCSOS Representative; Kristen Watson, California State University Bakersfield Representative; Matt Look, Parent Representative; and Manuel Pantoja, Arvin Community Representative. The Grow Public Schools Executive Leadership Team, which brings a diversity of experience and skills spanning both traditional and non-traditional school systems and over 100 years of combined experience: Doc Ervin, CEO; Dr. Ricardo Esquivel, COS; Steve McClain, CBO; and Dr. Elysa Vargas, CAO; and the dedicated staff members, who bring Barbara's original vision to life everyday in the gardens, kitchens, and classrooms at GAA and GAS.

The Grimm Family Education Foundation (the "Foundation") guarantees a financial commitment that supports the Charter School's initial development and growth over time. The Foundation has committed funds for facilities acquisition while simultaneously promising to close budget shortfalls associated with any charter startup and development costs not covered by standard public education funding. This very generous commitment builds on a history of educational funding initiatives that have addressed the educational needs of students throughout the state. Since 2001, in addition to the support provided by Grimmway Enterprises, the Rodney Grimm Family Foundation has donated monies to educational programs supporting student achievement in K-12 settings, as well as, higher education, throughout Kern County. Barbara Grimm Marshall serves as president of the Rodney Grimm Family Foundation.

The Grimm Family Education Foundation has no financial interests in Grow Public Schools, maintaining a legally distinct role as a source of funding for costs related to educational programs with the sole operational responsibility of determining the composition of the Board of Directors. (See Governance, Section IV.) Attached as Appendix E, please find a letter of support for Grow Public Schools from the Grimm Family Education Foundation.

Therefore, Grow Public Schools proposes to be a TK-8 countywide benefit public charter school serving the needs of students in rural Kern County, with sites in Arvin and Shafter initially. GPS is requesting a five-year charter term, from July 1, 2024 - June 30, 2029. Grow Public Schools plans to submit a material revision to the Kern County Superintendent of Schools to open one or more additional TK-8 campuses within the boundaries of Kern County during the first term of the countywide benefit.

RATIONALE FOR COUNTYWIDE BENEFIT: REQUIRED FINDINGS

Governing Law: “A county board of education may approve a countywide charter only if it finds, in addition to the other requirements of this section, that the educational services to be provided by the charter school will offer services to a pupil population that will benefit from those services and that cannot be served as well by a charter school that operates in only one school district in the county.” Education Code Section 47605.6(a).

“A county board of education may grant a charter for the operation of a charter school under this part only if it is satisfied that granting the charter is consistent with sound educational practice and that the charter school has reasonable justification for why it could not be established by petition to a school district pursuant to Section 47605.” Education Code Section 47605.6(b).

GPS seeks to establish a new countywide benefit charter, which would open with two campuses in Kern County: GAA and GAS. In subsequent years, GPS seeks to open additional campuses.

From its inception, Grow Public Schools has been devoted to serving children exclusively in the rural communities of Kern County. The vision for Grow Public Schools is to transform the educational landscape for students in the rural areas of Kern County by providing a model of excellence and innovation, leading to college readiness and lifelong success. Because the purpose of GPS is, from its origins, to decidedly serve students throughout the county and meet the needs of many rural communities, across school district borders, a countywide benefit charter is most appropriate. For the reasons outlined below, GPS will not serve students throughout the county as well under several different school district authorizers.

Originally, GPS’s approach was school district-authorization of individual charter schools. GAA was established in 2011, authorized by KCBOE after denial by Arvin Unified School District (“AUSD”), and GPS set to the task of developing a blended core academic model, implementing ILPs for all students, and testing and refining innovative educational practices, including co-teaching strategies and full inclusion. With the opening of GAS in 2017, authorized by Richland School District, GPS had two different authorizers for the first time in its history. Working with different authorizers for the past six years has increased awareness of the limitations multiple district-authorization places on the promise of achieving our mission, which is to close the achievement gap for students in the rural areas of Kern County by creating an environment for student excellence and well-being.

As explained below, GPS will offer educational services to a student population that will benefit from those services, and that could not be served as well by a charter school that operates under several different school districts.

1. Capacity and Expertise

KCSOS has the capacity and expertise to provide oversight and is more equipped than smaller, individual school districts of various sizes to stay abreast of programmatic changes that are essential to students.

KCSOS supports and serves districts and schools through a variety of programs, fiscal accountability, approval of the district Local Control and Accountability Plan (“LCAP”), formulation of new curricula, assistance with staff development and training programs, collaboration with community partners for the benefit of local young people, and much more.

KCSOS has a designated Charter School Consultant who provides support with regulation and compliance. KCSOS works with the Kern County Board of Education to rigorously review the multi-stage charter school petition and renewal process. During renewal or the petition process, if necessary, KCSOS can convene experts to review, including charter-specific staff, business/fiscal services, curriculum/instruction, legal, governance, special education and English Language learners, and human resources. For smaller, rural districts reviewing petitions and supporting charter schools may add additional work and burden. For these reasons, students will not be served as well with individual authorizers as they would be through a countywide benefit charter.

2. Delivery on the Promised Educational Model

Focused on individualized learning, parent partnerships, and multicultural communities, GPS is patterned after Rocketship Public Schools (RPS), a county-wide benefit charter in Santa Clara County. Based on a test score comparison across zip codes, US News and World Report has ranked seven California RPSs among the Best Elementary Schools in the nation.

Countywide benefit will ensure that the oversight of GPS is aligned with the mission and vision of the Charter School, by an entity that is best positioned to understand the priorities and needs of students throughout the county as a whole. To continue operating several district-authorized or -denied charter schools will constrain GPS from implementing its unique program to target different rural communities’ needs across the county.

Under multiple school districts, each charter school is required to adhere to different district policies and requirements, with the possibility of separate memoranda of understanding and oversight obligations, which would adversely affect GPS’s ability to operate uniformly and efficiently as a school of choice. Over time, as each charter school applies for renewal, the charter petition would naturally drift in content, as each chartering authority has a different level of understanding of charter schools and imposes different expectations. While it is desirable to have differences among the charter schools within GPS due to contextual community needs, students will not be served as well by a series of district-approved or denied charter schools because each district will have its own interpretation of GPS’ core academic model, full inclusion, and other innovations designed to improve academic experiences and outcomes for all students.

3. School Choice

In a 2022 study of Latinx families, “parents framed charter school choice as a strategy to mitigate risk and protect their children’s educational futures.” Negative academic experiences are among the top risks Latinx families sought to guard against in the study. (Szabo, Julia. “I Just

Didn't Want to Risk It": How Perceptions of Risk Motivate Charter School Choice Among Latinx Parents. *American Educational Research Journal*, Volume 59, Issue 4. As a countywide charter, GPS can provide equitable access to school choice in rural communities that have been historically underserved.

In a post-pandemic, highly adaptable world, more families have expressed a desire for school choice that includes innovative approaches to learning and meets the diverse learning profiles of students. GPS currently has more interested families than can be served with the two current charter school sites, especially for preschool/early childhood learning. GPS will work collaboratively with KCSOS to understand and evaluate the need for additional GPS Charters in the future. Recent GPS survey data from parents and families highlight the need for early childhood education in Arvin and Shafter communities. Research shows high-quality early education promotes children's development and learning and narrows socioeconomic and racial/ethnic inequalities (Morrissey, 2020). GPS has built a high-quality Transitional Kindergarten program at Arvin and Shafter sites. GPS believes increasing early childhood education access for underserved communities can reduce performance gaps. GPS is strategically working to ensure more families can benefit from a school choice Transitional Kindergarten.

GPS is best positioned to deliver on its promised educational model through a countywide benefit charter, providing a broader range of school choice to families in rural areas across Kern County. In 2020 - 2021, rural charter schools accounted for only 11% of all charter schools (National Alliance for Public Charter Schools). GPS provides school choice to rural families and communities through an innovative school model. Historically, many rural communities in Kern County have only had access to a single public school option. GPS offers a high-quality education option to students whose geographic location may otherwise isolate them. Students, particularly disadvantaged and marginalized populations, will not be served as well under multiple authorizers who homogenize GPS's programs to fit each individual district's isolated context.

4. Efficiency

With countywide authorization, GPS will be able to more efficiently and sustainably replicate its successes with guidance coming from one source, and leaders will be able to spend more time on student success and less time on complying with multiple compliance interpretations from different authorizers. Operating as a single LEA with multiple charter schools means that administrative tasks such as budgeting, calculating funding apportionments, writing the LCAP and School Accountability Report Card ("SARC"), managing a CALPADS account, and ensuring compliance under a single authorizer are streamlined, again maximizing resources and time on fulfilling GPS' mission, and reversing the needless duplication of expenses in the interest of students. For this reason, operating as a countywide benefit charter would provide a systematic and centralized approach that would reduce duplication of effort and streamline any expansion efforts in the future.

5. Effective Placement of Charter Schools

As we look forward, post-pandemic, we are seeking to answer the question, “How might GPS best serve multiple Kern County communities, *by design?*” GPS’s countywide authorization by KCBOE will provide a wealth of collective information and expanded resources to place future Charter School campuses in the locations most beneficial to the children of Kern County and to provide the services, in conjunction with the County, that best serve the needs of each community. This authorizer relationship will allow GPS to explore these concepts freely alongside the County, rather than seeking to build and maintain relationships with multiple authorizers.

6. Capacity to Launch at Locations Throughout Kern County

Without a countywide benefit charter, GPS would be required to launch a completely new charter school to operate an additional site in the jurisdiction of a different school district, and incur all of the extensive time and expenses necessary to launch a new charter school - not to mention, the uncertainty over whether a particular school district will grant a new charter, irrespective of community demand. In the meantime, children would miss out on school choice and access to an innovative program including TK, the blended learning model, full inclusion, individual learning plans, and the ESY.

According to Paschall, et al, (2020), rural families face a variety of reasons that limit their access and use of early child education. About 55% of children in rural areas have little to no childcare services.

Yet, as described in the TK data above, access to classrooms that utilize the Preschool Learning Foundations and the Desired Results Developmental Profile for preschool children affords students opportunities to perform at and above grade level starting in kindergarten, virtually obliterating the need to close achievement gaps that never have a chance to form. Similarly, students forgo ILPs and Special Education students miss opportunities for full inclusion while waiting for schools that offer these benefits to open where they live. For various reasons, a school board may prefer not to authorize a charter school within district boundaries - however, with countywide benefit, delays can be avoided.

7. Equitable Admission Across the County

The opportunity to have KCBOE as our authorizer means that GPS will, by virtue of the countywide authorization, be able to expand while simultaneously providing equitable admission opportunities to students throughout the county. Under a district-authorized charter, the charter school would be required to prioritize students residing in the district. As a result, a district-authorized charter would deny students throughout the county a fair and equitable opportunity to attend a prestigious, desirable, and well-resourced school of choice.

On the other hand, as GPS expands under a countywide benefit, the charter school would be able to accept students from throughout the county, as opposed to prioritizing students residing in a

particular district. As GPS explores and cultivates possibilities for a future high school, children residing in rural districts, often with limited proximity to higher-performing schools, would not have the same opportunities to attend due to admission requirements. For example, eighth graders in Arvin and Shafter wouldn't necessarily be granted admission to a new TK-12 charter school located in a different district. In addition, primary-aged students living in the district would have admission priority, meaning that any expansion under multiple districts, especially those in proximity to college and career readiness.

Based upon these seven reasons, GPS will not be able to serve students as well under multiple authorizers. This would impact all of our students, particularly young children, those receiving Special Education services, and Hispanic / Latino students.

ELEMENT 1: EDUCATIONAL PROGRAM

Governing Law: The educational program of the charter school, designed, among other things, to identify those pupils whom the charter school is attempting to educate, what it means to be an “educated person” in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling pupils to become self-motivated, competent, and lifelong learners. Education Code Section 47605.6(b)(5)(A)(i).

The annual goals for the charter school for all pupils and for each subgroup of pupils identified pursuant to Section 52052, to be achieved in the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served by the charter school, and specific annual actions to achieve those goals. A charter petition may identify additional school priorities, the goals for the school priorities, and the specific annual actions to achieve those goals. Education Code Section 47605.6(b)(5)(A)(ii).

If the proposed charter school will enroll high school pupils, the manner in which the charter school will inform parents regarding the transferability of courses to other public high schools. Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered to be transferable to other public high schools. Education Code Section 47605.6(b)(5)(A)(iii)

If the proposed charter school will enroll high school pupils, information as to the manner in which the charter school will inform parents as to whether each individual course offered by the charter school meets college entrance requirements. Courses approved by the University of California or the California State University as satisfying their prerequisites for admission may be considered as meeting college entrance requirements for purposes of this clause. Education Code Section 47605.6(b)(5)(A)(iv)

Mission Statement

GPS will close the achievement gap for students in the rural areas of Kern County by creating an environment for student excellence and well-being.

Vision Statement

GPS will transform the educational landscape for students in the rural areas of Kern County by providing a model of excellence and innovation leading to college readiness and lifelong success.

Benefit to the Community

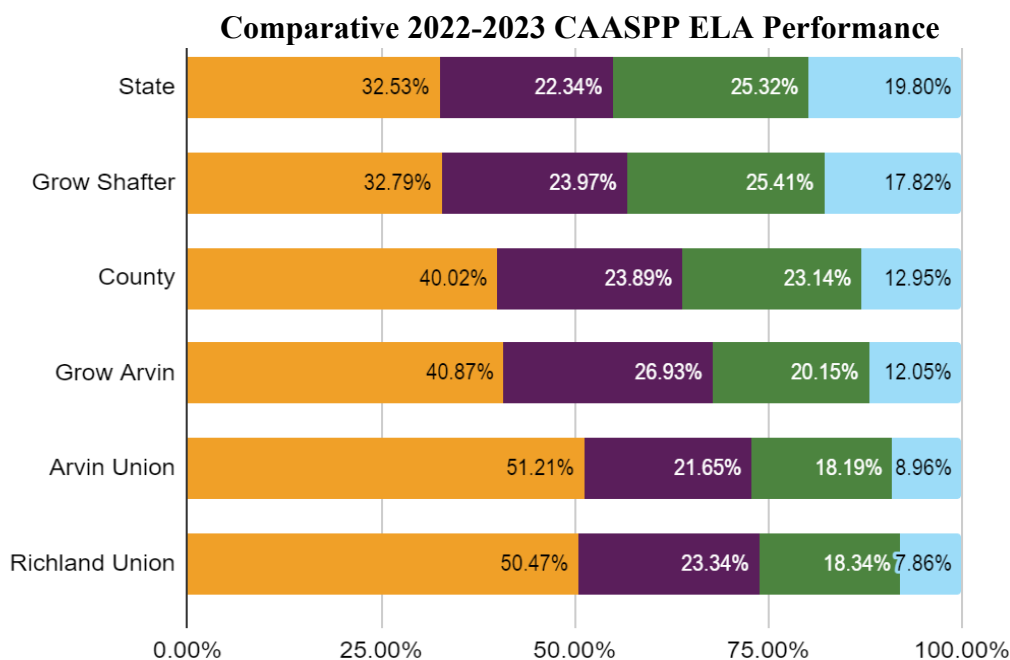
GPS wishes to educate the diverse student population of children from the rural areas of Kern County, who often begin school behind grade level. GPS seeks to mirror the demographics of Kern County. Currently, our two campuses serve:

Grow Academy Arvin		Grow Academy Shafter	
Sub Group	%	Sub Group	%
Hispanic	95%	Hispanic	90%
African American	2%	African American	3%
Asian	1%	Asian	1%
English Learners	43%	English Learners	19%
Foster Youth	1%	Foster Youth	1%
Homeless Youth	1%	Homeless Youth	2%
Migration Education	3%	Migration Education	1%
Students with Disabilities	15%	Students with Disabilities	8%
Socioeconomically Disadvantaged	24%	Socioeconomically Disadvantaged	33%
Total Enrollment 798		Total Enrollment 806	

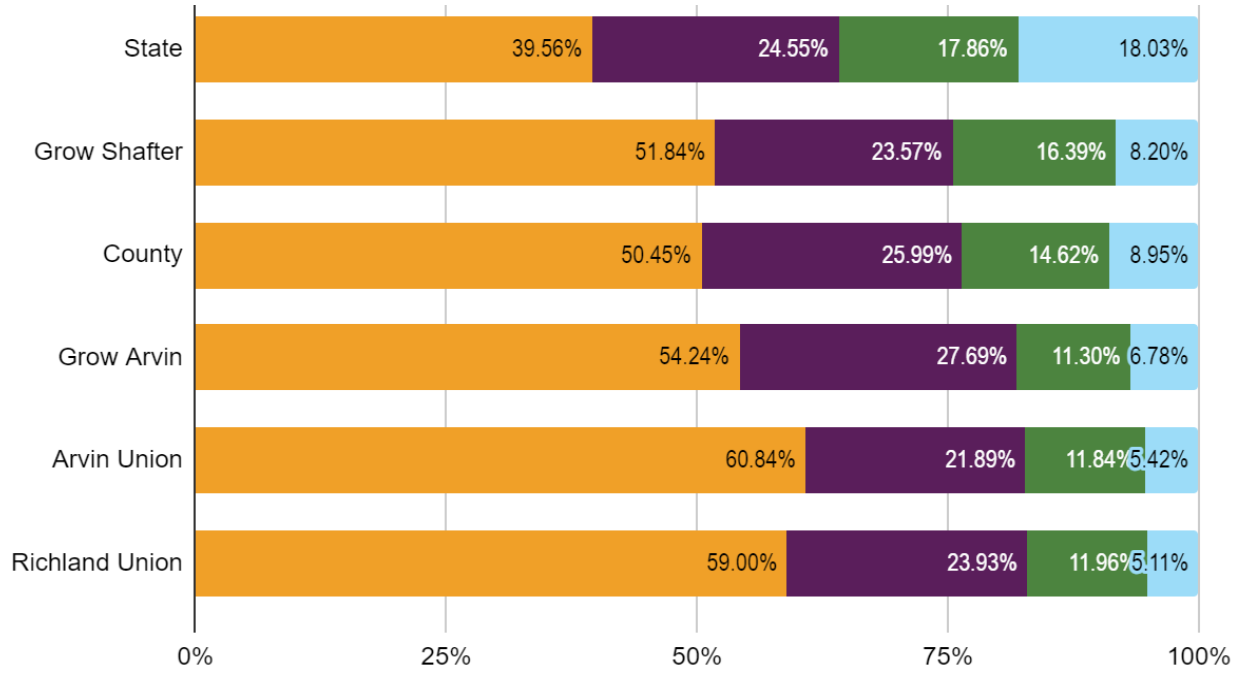
GPS’s personalized, data-driven, model of education features blended learning and hands-on, collaborative and engaging learning opportunities, along with a focus on students’ social-emotional and physical well-being.

Prior to the pandemic, GPS garnered the following recognitions and success:

- GAA was named a California Distinguished School in 2013. It was ranked 10 in the Similar Schools category and 7 in the Statewide category.
- In 2015, 58% of students scored proficient on the end of the year STAR reading assessment and 65% scored proficient on the STAR Math assessment.
- On the 2019 CAASPP, 46% of GAA’s 3rd-8th graders met/exceeded in ELA. In math, 33% of GAA students met/exceeded the standards.
- On the 2019 CAASPP, 48% of GAS’s 3rd-5th graders met/exceeded in ELA, and 36% did so in math.



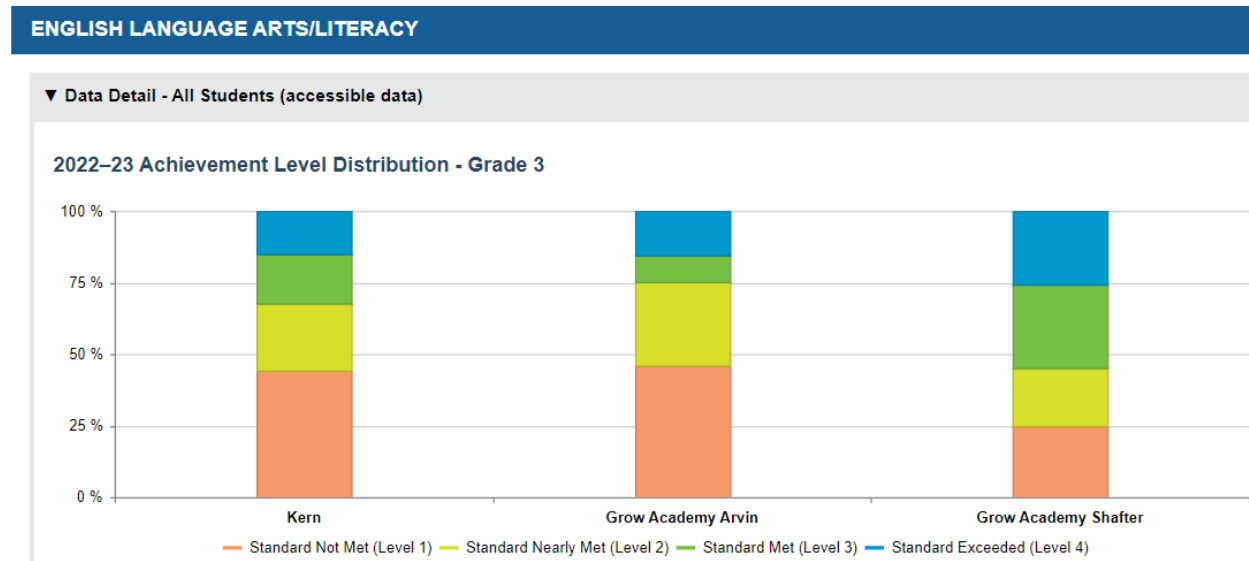
Comparative 2022-2023 CAASPP Math Performance



Students take the SBAC ELA and Math assessments for the first time at the end of third grade, marking an important indicator of how students responded to foundational literacy instruction in the primary grades. GAA was on par with students exceeding the standard across the county, with slightly more third graders exceeding standards.

GAS’ focus on foundational literacy instruction, rigorous weekly formative assessments, strong professional learning community (“PLC”) collaboration, and a focus on weekly small group reteach and enrichment in response to the formative assessment results produced over 55% of students at or above grade level.

2022–23 Overall Achievement - Grade 3 Results for All Students

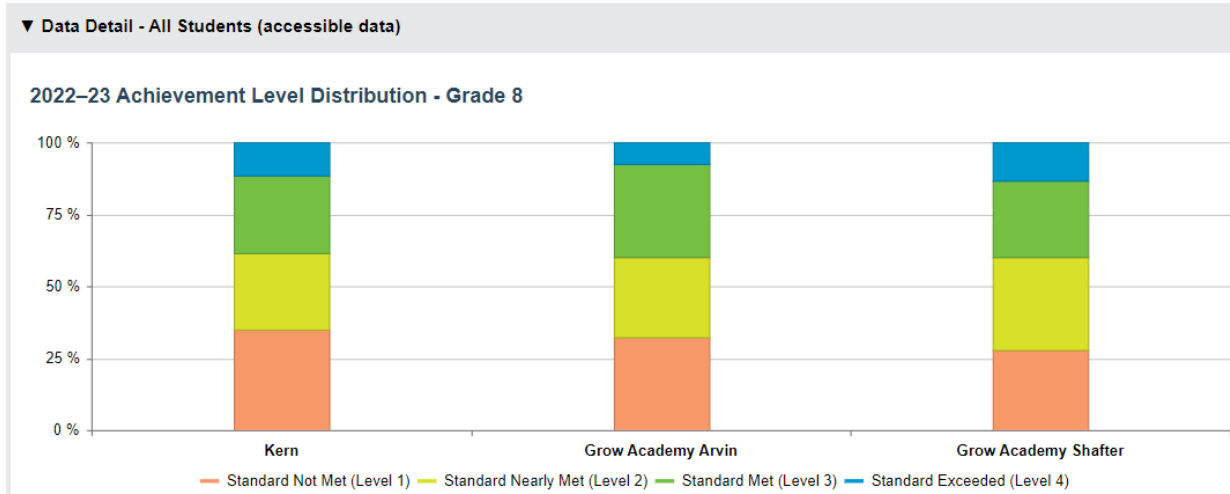


Reporting Categories	Kern	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	2383.3	2374.0	2424.5
Standard Exceeded (Level 4) ⁱ	14.89 %	15.29 %	25.84 %
Standard Met (Level 3) ⁱ	17.38 %	9.41 %	29.21 %
Standard Nearly Met (Level 2) ⁱ	23.70 %	29.41 %	20.22 %
Standard Not Met (Level 1) ⁱ	44.03 %	45.88 %	24.72 %

As students come to the end of their educational years at GPS, students demonstrate their readiness to transition to high school. Approximately 40% of GPS students meet or exceed the eighth grade ELA standards

**2022–23 Overall Achievement - Grade 8
Results for All Students**

ENGLISH LANGUAGE ARTS/LITERACY



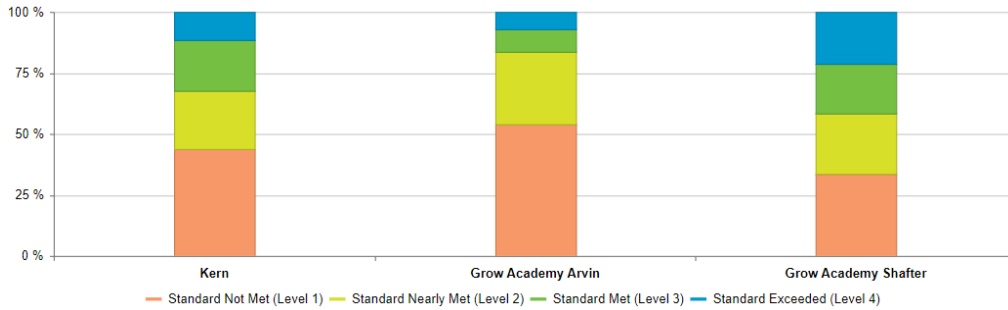
Reporting Categories	Kern	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	2530.1	2532.0	2539.3
Standard Exceeded (Level 4)	11.32 %	7.53 %	13.33 %
Standard Met (Level 3)	27.36 %	32.26 %	26.67 %
Standard Nearly Met (Level 2)	26.29 %	27.96 %	32.00 %
Standard Not Met (Level 1)	35.03 %	32.26 %	28.00 %

As evidenced by these third and eighth grade math scores on the following page, GPS is continuing to work with KCSOS Instructional Services and CORE Learning. GPS has also added a Math Leadership element to the instructional schedule. Some early wins from these partnerships include a relatively high percentage of GAS third graders exceeding standards and eighth graders meeting standards. While there is a lot of work to be done to ensure that more students meet math standards, GPS looks forward to seeing the fruits of our students’ and teachers’ efforts and our partnerships with math experts.

MATHEMATICS

▼ Data Detail - All Students (accessible data)

2022–23 Achievement Level Distribution - Grade 3



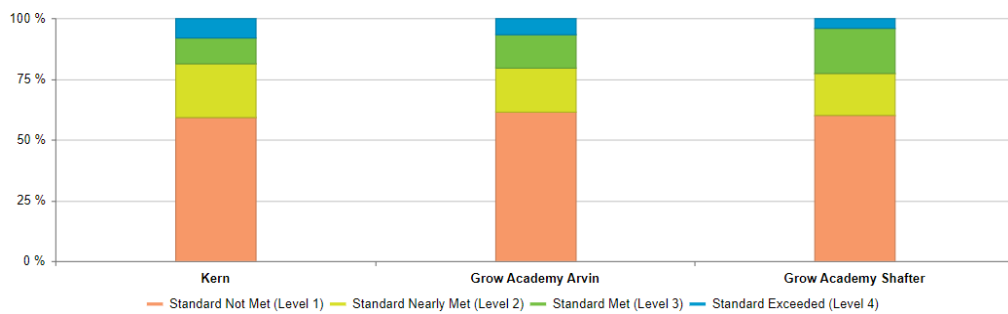
Overall Achievement

Reporting Categories	Kern	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	2393.9	2377.9	2417.8
Standard Exceeded (Level 4)	11.62 %	7.06 %	21.35 %
Standard Met (Level 3)	20.57 %	9.41 %	20.22 %
Standard Nearly Met (Level 2)	23.88 %	29.41 %	24.72 %
Standard Not Met (Level 1)	43.92 %	54.12 %	33.71 %

MATHEMATICS

▼ Data Detail - All Students (accessible data)

2022–23 Achievement Level Distribution - Grade 8



Reporting Categories	Kern	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	2481.5	2488.7	2479.6
Standard Exceeded (Level 4)	7.99 %	6.45 %	4.00 %
Standard Met (Level 3)	10.55 %	13.98 %	18.67 %
Standard Nearly Met (Level 2)	22.20 %	18.28 %	17.33 %
Standard Not Met (Level 1)	59.26 %	61.29 %	60.00 %

GPS understands that cross-sector collaboration between district-charter and county office has great potential to improve student outcomes. With renewed commitment, GPS will build stronger cross-sector relationships with the goal of improving school quality, enabling families to have a school choice option that works best for their child. We look forward to working with the county office and district partners to collectively learn about bright spots, growth areas, and partnering opportunities to leverage resources.

The vision of GPS has always included a united approach to improving educational outcomes for rural communities to close achievement gaps. We look forward to working alongside KCSOS and districts to share replicable practices, strategies, and resources.

GPS communities, families, and students have been greatly impacted by the COVID pandemic. Data show rural areas, whose remote location, lower population density, higher poverty rates, and access to health care made their schools especially vulnerable during the pandemic, where many students were already struggling before the pandemic (Gao, 2022). GPS student achievement gains have fallen short of pre-pandemic trends. According to emerging research, “Average test scores for 9-year-old students declined seven points in math and five points in reading, wiping out nearly two decades of progress” (National Education Program Assessment, 2022). The challenges schools face related to the pandemic are appearing nationally as well as locally, as evidenced by local student achievement data in both Arvin and Shafter communities.

Despite the impacts of COVID and a full site administration change two months into the school year, GAA was able to limit learning loss in the 2022-2023 school year, as indicated in the chart below. GPS continues to address pandemic-related learning delays through parent engagement, extended learning, and social-emotional support.

Academic Performance of GAA		
	ELA Percentage of students who <i>Met or Exceeded Standards</i>	Mathematics Percentage of students who <i>Met or Exceeded Standards</i>
2021-22	34.55%	19.85%
2022-23	32.20%	18.08%

As shown in the chart below, GAS students that *met or exceeded standard* for ELA grew from 36.93% to 43.24%, a 6.31% increase, from the 2021-22 school year to last year. GAS **increased** mathematics proficiency for all students by 2.6% in the same time period, with the percent of students that *met or exceeded standard* for mathematics growing to nearly 25%.

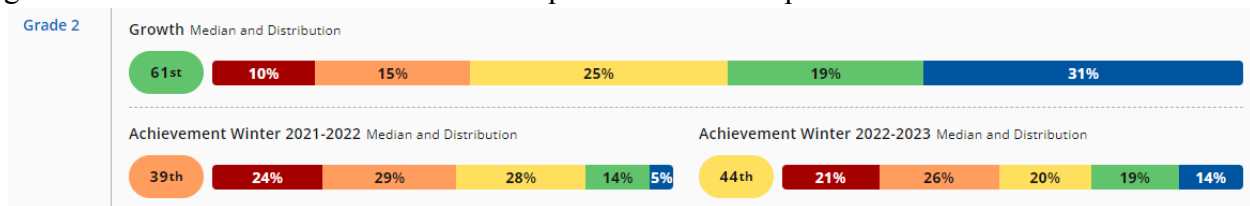
Academic Performance of GAS		
	ELA Percentage of students who <i>Met or Exceeded Standards</i>	Mathematics Percentage of students who <i>Met or Exceeded Standards</i>
2021-21	36.93%	21.99%
2022-23	43.24%	24.59%

Growth Data

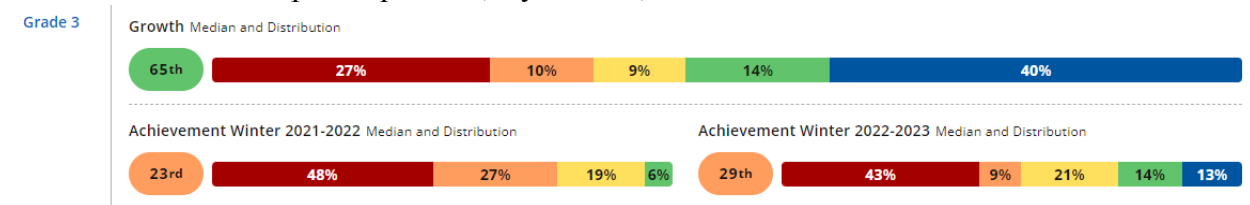
GPS students take the NWEA assessment 3 times each year. In the 2022-2023 school year, the Spring NWEA assessment followed 4 weeks of CAST and CAASPP testing, and it appears that students were test fatigued, as the performance on the state testing showed better growth than the Spring 2022 to Spring 2023 administration of the NWEA. However, a comparison of grade level NWEA cohort scores from Fall 2021 - Fall 2022 and from Winter 2021 - Winter 2022 shows growth percentiles above the national norm in most cases.

For example, NWEA reading scores for GAA were as follows:

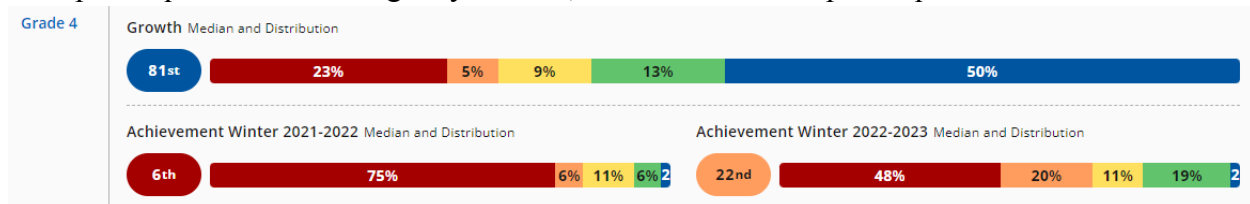
Compared to 2nd graders nationwide, GAA students were in the 61st percentile on the NWEA growth measure and moved from the 2nd quintile to the 3rd quintile.



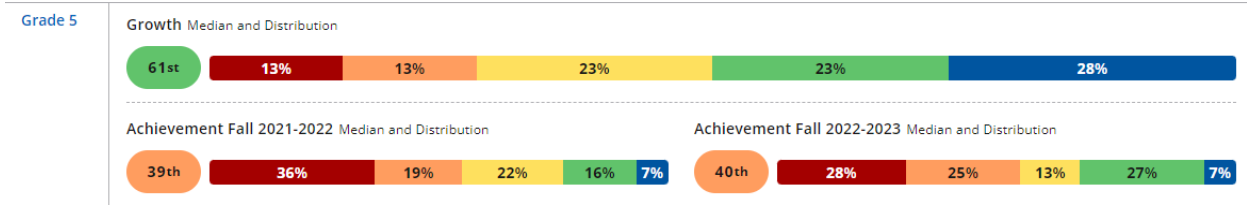
Third graders reached the 65th percentile on the growth measure. In 2021-2022, just 6% of the students were in the top two quintiles; a year later, 27% were.



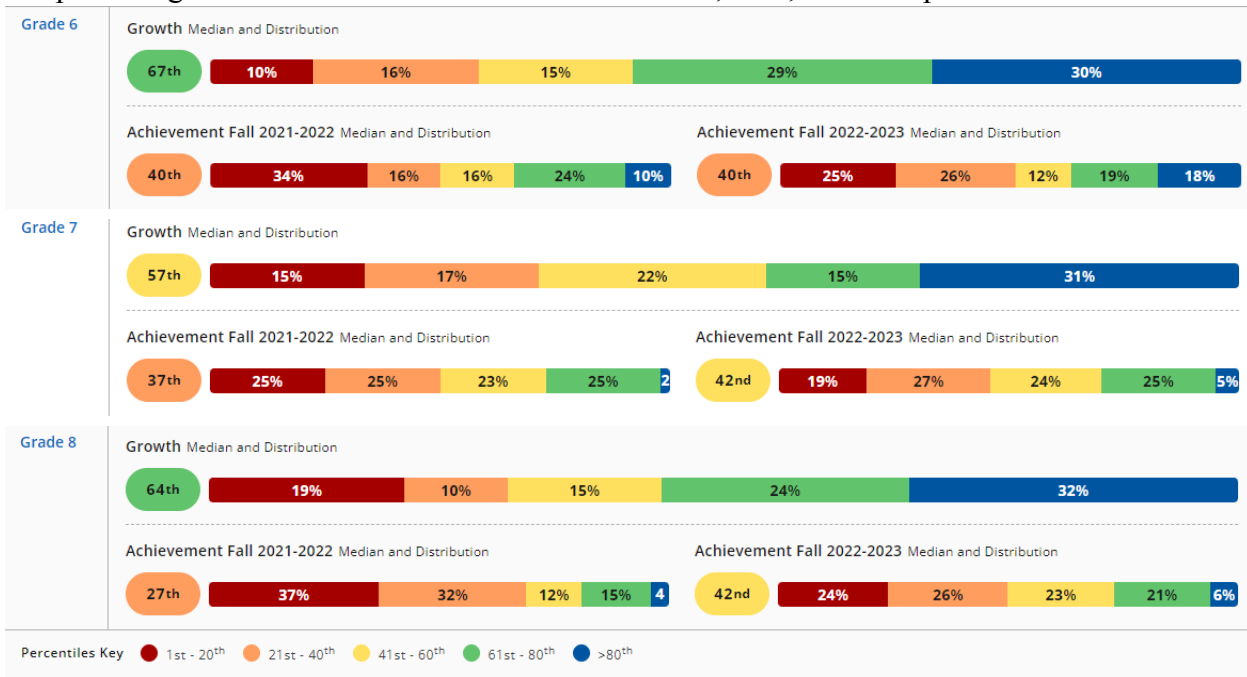
Fourth graders achieved the 81st percentile on the growth measure, reducing the percent of students in the bottom quintile by 27%. In winter 2021, just 8% of GAA fourth graders were in the top two quintiles in reading. A year later, 21% were in the top two quintiles.



Fifth graders also showed a growth percentile in the green range, with a reduction of 8% in the bottom quintile and an increase of 11% of students in the top two quintiles.

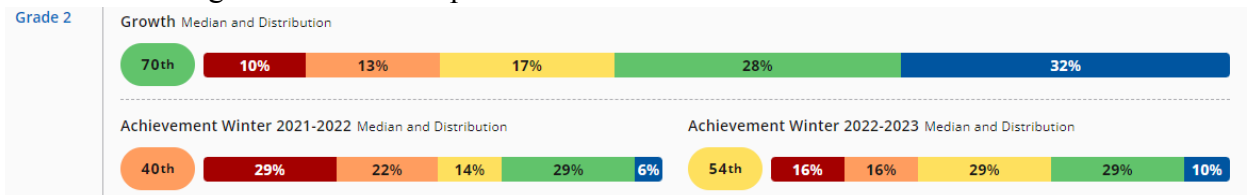


Middle school students at GAA continued to close gaps in reading achievement, showing growth compared to grade level students nationwide at the 67th, 57th, and 64th percentiles.

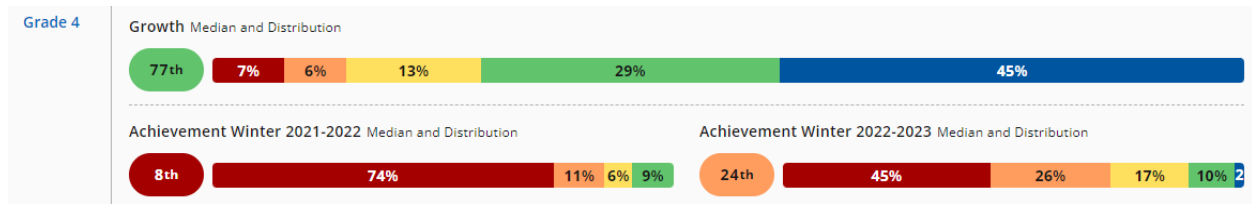


GAA NWEA math scores for the Fall 2021 - Fall 2022 or the Winter 2021 - Winter 2022 assessment period showed national growth at the 50th percentile or higher for most grade levels. The overall growth for all grades for the fall to fall measure was at the 57th percentile.

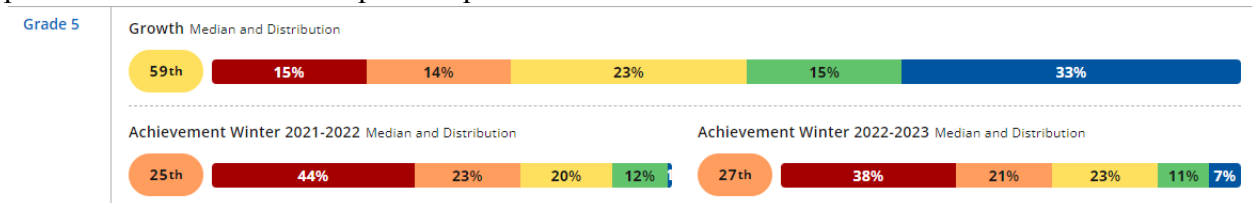
Nineteen percent of second graders moved out of the bottom 2 quintiles, contributing to an overall national growth at the 70th percentile in math.



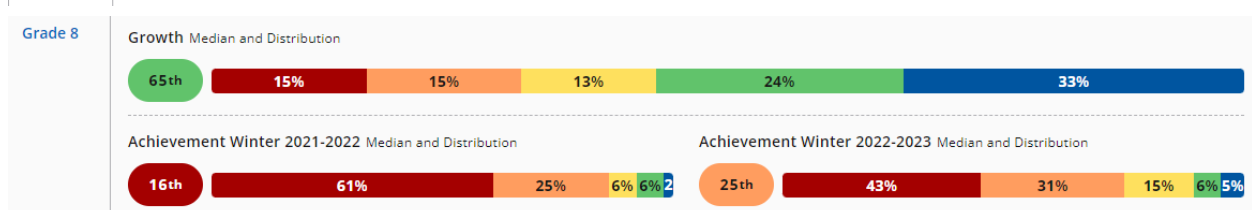
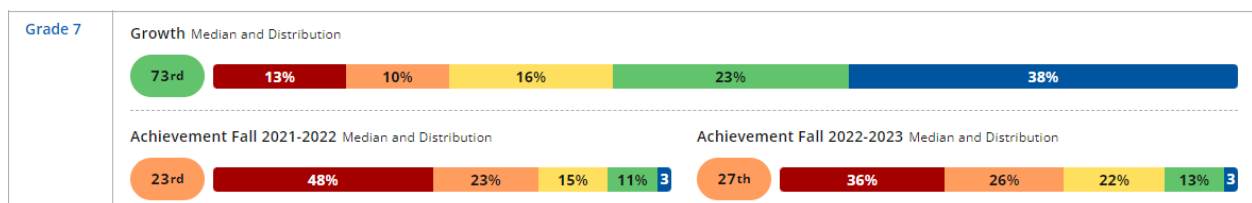
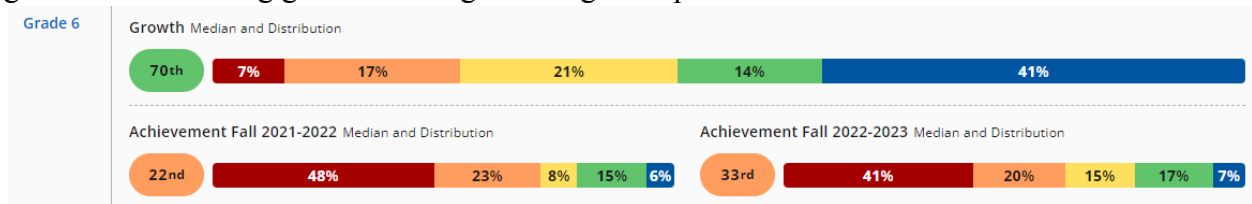
Fourth graders achieved at the 77th growth percentile, with 74% of students in the bottom two quintiles in the winter of 2021, which was reduced by 29%. Nearly double the number of students scored in the top three quintiles a year later.



At the 59th growth percentile, fewer fifth graders scored in the bottom two quintiles, and the percent of students in the top three quintiles increased from 33% to 41%.



Middle school students at GAA continued to close gaps in math achievement, with all three grade levels showing growth in the green range compared to students nationwide.



GAS showed similar growth results. For example, in reading, the national growth for all students GAA was at the 57th percentile from Fall 2021 - Fall 2022 and GAS was at the 58th percentile. For the Winter 2021 - Winter 2022 growth period, GAS was at the 62nd percentile for reading.

In math, the national growth for all students at GAA was at the 66th percentile from Winter 2021 - Winter 2022, and at the 58th percentile for GAS.

The following displays highlight a variety of academic successes from the 2022-2023 school year.

1. English Language Progress Indicator and Suspension Rates

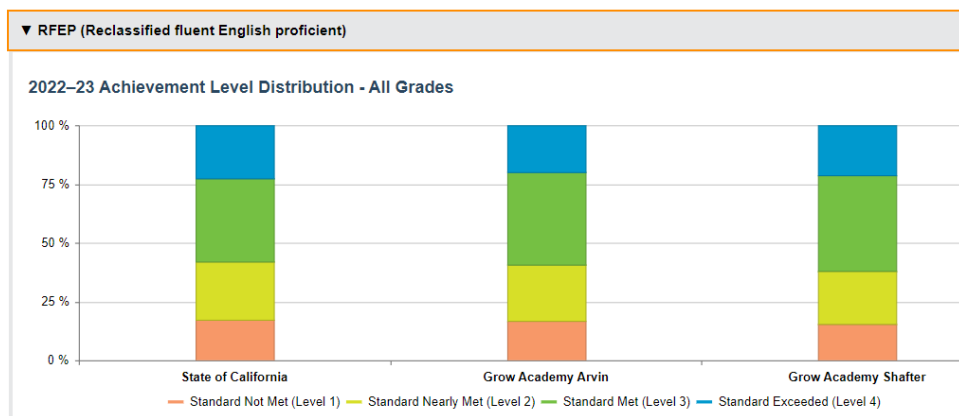
According to the English Learning Progression Indicator, both GAA and GAS outperform the state in ensuring that ELs are making progress on summative English Language Proficiency Assessments for California (“ELPAC”) scores. In addition, GAA and GAS both have suspension rates substantially lower than the state average.

	ELPI	Suspension
GAS	54%	0.2%
GAA	52%	2%
State	50%	3%

2. Reclassified English Learners

Once GAS ELs reclassify, they outperform similar students across the state in ELA. With the exception of one classroom across the network, reclassified ELs also outperformed every other subgroup reported.

Among reclassified California students, nearly 57.9% met or exceeded grade level ELA standards. At GAA and GAS, the percent meeting or exceeding ELA standards was 59.2 and nearly 62, respectively. GAA and GAS also had lower percentages of students not meeting the ELA standards, compared with California overall.

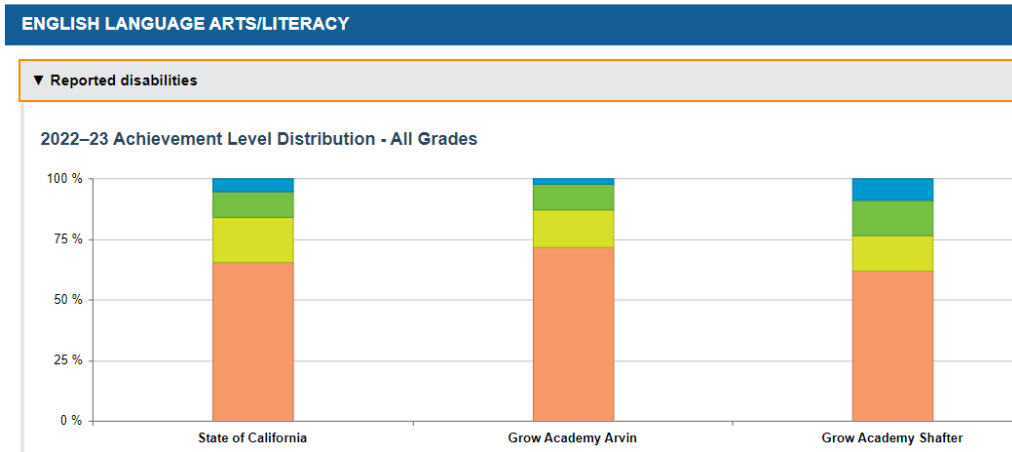


Reporting Categories	State of California	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	N/A	N/A	N/A
Standard Exceeded (Level 4)	22.71 %	20.00 %	21.13 %
Standard Met (Level 3)	35.20 %	39.20 %	40.85 %
Standard Nearly Met (Level 2)	24.89 %	24.00 %	22.54 %
Standard Not Met (Level 1)	17.20 %	16.80 %	15.49 %

3. Students with Disabilities

Students with disabilities at GAS outperformed similar students across the state. GAS has been particularly successful at fully implementing co-teaching and full-inclusion for all students.

2022–23 Overall Achievement - All Grades Results by Disability Status



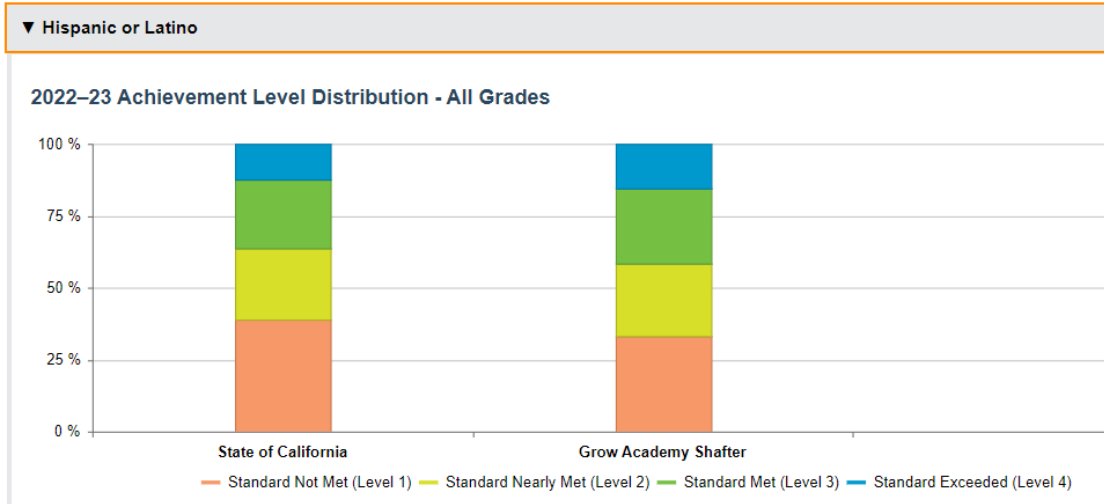
Across the state, 5.2% of students with disabilities exceeded the ELA standards, and 10.6% of the students met the standards, for a total of 15.75% meeting or exceeding standards. At GAS 8.9% exceeded and 14.7% met the standards, for a total of 23.53%. GAS also had lower percentages of students not meeting the ELA standards, compared with California overall.

GAA is on-par with the state with regard to the percent of students with disabilities meeting standard. GAS provides direction and promising practices to scale across GPS schools.

Reporting Categories	State of California	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	N/A	N/A	N/A
Standard Exceeded (Level 4)	5.16 %	2.17 %	8.82 %
Standard Met (Level 3)	10.59 %	10.87 %	14.71 %
Standard Nearly Met (Level 2)	18.60 %	15.22 %	14.71 %
Standard Not Met (Level 1)	65.66 %	71.74 %	61.76 %

4. Hispanic / Latino Students

Among GAS Hispanic/Latino students, 41.8% of GAS students met or exceeded ELA standards, compared to 36.1% of Hispanic/Latino students across California. GAA ELA scores are approaching those of the state. With an unduplicated pupil count of 92.4% and chronic absenteeism at 36.7%, GPS is actively seeking partnerships and grant opportunities to assist with access to resources and learning support.



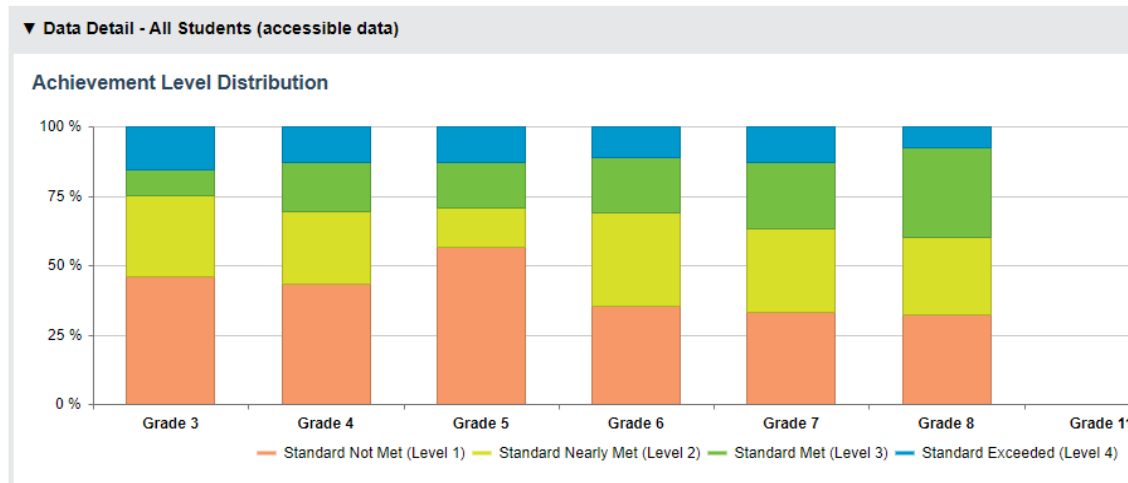
Reporting Categories	State of California	Grow Academy Arvin	Grow Academy Shafter
Mean Scale Score	N/A	N/A	N/A
Standard Exceeded (Level 4)	12.28 %	11.57 %	15.60 %
Standard Met (Level 3)	23.80 %	20.00 %	26.15 %
Standard Nearly Met (Level 2)	24.99 %	26.86 %	25.23 %
Standard Not Met (Level 1)	38.94 %	41.57 %	33.03 %

5. Longevity at GPS

GAA has had lower teacher turnover rates over the years. The longer GAA students remained at the school, the more the instructional program resulted in students meeting and exceeding standards, demonstrating that GPS’s goal to close achievement gaps is within reach. While just 25% of 3rd graders met or exceeded ELA standards, by the end of 8th grade, approximately 40% did so.

**2022–23 Detailed Test Results
Results for All Students**

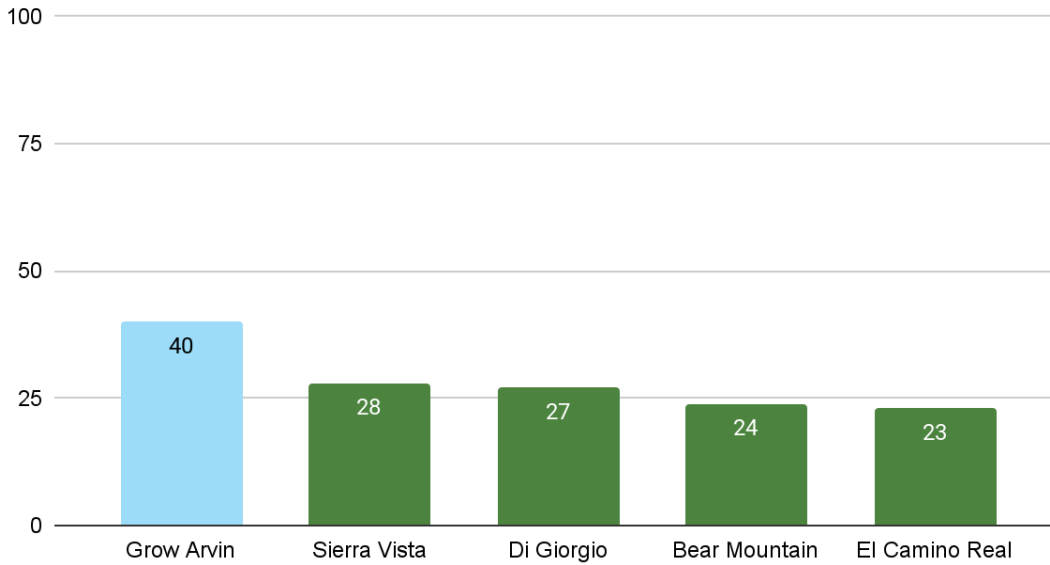
ENGLISH LANGUAGE ARTS/LITERACY



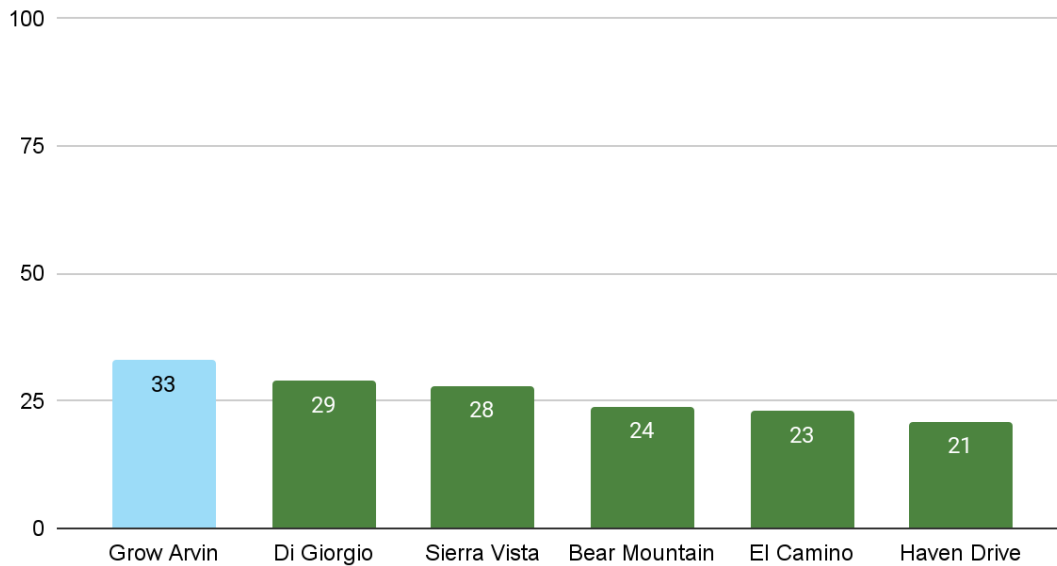
Subgroup Performance

GAA is the highest scoring elementary or middle school within the district with Latino and low-income students and the 2nd highest scoring with ELs.

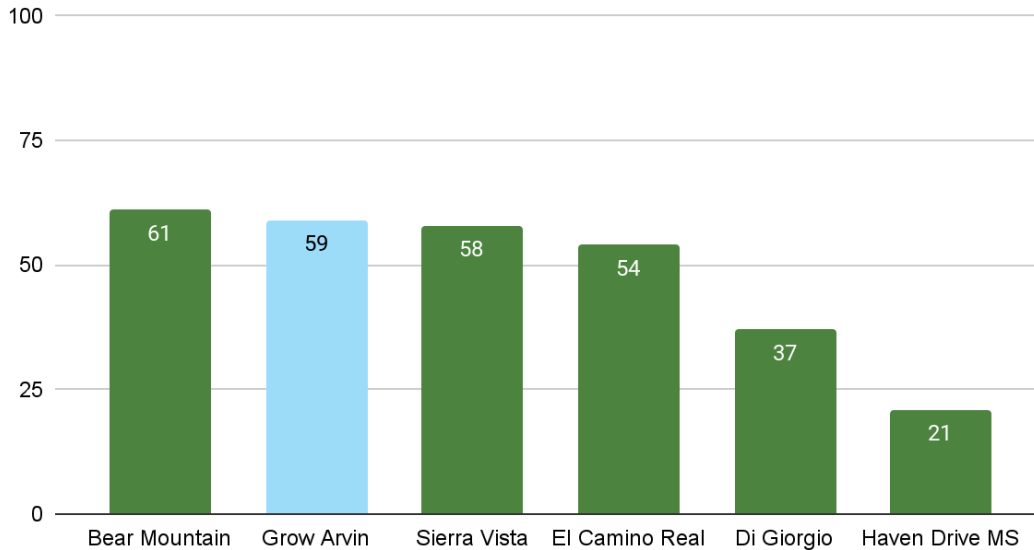
2022 CAASPP Percentile Rank of Latino Students



2022 CAASPP Percentile Rank of Low-Income Students



2022 CAASPP Percentile Rank of English Learner Students



GPS understands that cross-sector collaboration between district-charter and county office has great potential to improve student outcomes. With renewed commitment, GPS will build stronger cross-sector relationships with the goal of improving school quality, enabling families to have a school choice option that works best for their child. We look forward to working with the county office and district partners to collectively learn about bright spots, growth areas, and partnering opportunities to leverage resources.

School of Choice

Since inception, GPS campuses were intended to be full inclusion programs where all students, including students with disabilities, are immersed in rigorous learning environments that are equipped with embedded resources and services to ensure every individual is able to reach their full potential. This key feature of GPS is the primary reason why the English learner and students with disabilities populations are slightly lower than surrounding districts, as some families would prefer their child be placed in a special day class or a bilingual program. We continually seek to achieve balance with the local school districts when it comes to these student populations, and the organization has designed robust recruitment strategies aimed at increasing awareness amongst the English learner and students with disabilities communities (see Element 7). Ultimately, families are empowered to make decisions in the best interest of their children, and GPS fully supports this.

Both ELs and students with disabilities have full access to the resources, supports, and services mandated by law (e.g., IDEA). In addition, all students participate in Grow's core programming, as well as ESY, art and music programs, and the Learning Lab. All students receive specialized small group instruction and online learning tools customized to offer additional practice to close gaps to grade level proficiency. GPS believes every child is deserving of an ILP, which aligns with and enhances any other existing plans, such as an IEP.

Target Student Population - Kern County

GPS is designed to serve students in grades TK-8 who are at risk of not meeting grade level standards on state examinations. It will attract children of parents who seek an alternative to their current educational choices, desire an innovative approach to learning, and share the vision and core values of GPS.

The geographic area served by the AUSD and the Richland Union Elementary School District (“RUSD”) is intended to be the principal source of students attending the Charter School. GPS employs an admission process that is nondiscriminatory by instituting a lottery system. Our goal is always to reflect the demographics of the surrounding districts. The demographics of the two school districts, according to the California Department of Education’s (“CDE”) DataQuest, are described in the table below:

District	2022-2023 Enrollment	Hispanic or Latino	White	African-American	Asian/Filipino	English Learners	Students with IEPs	Free & Reduced Price Meal
RUSD	3,376	92.4%	5.6%	0.7%	0.9%	32.8%	12%	86.7%
AUSD	2,946	95.9%	2.4%	1%	0.4%	62.7%	9%	94.5%

GPS supports a full inclusion program and provides a spectrum of services to all students. In accordance with legal requirements, GPS ensures all students with IEPs have full access to the determined accommodations outlined in their plans.

Currently, GPS operates two charter schools, both serving students from transitional kindergarten through eighth grade. In TK, the student to staff ratios are less than ten students per adult. To ensure additional individualized support during early elementary years, class sizes are reduced to 20:1; this commitment places a strong emphasis on mastery of foundational skills at an early age. While upper elementary and junior high students have slightly larger class sizes, the Charter School will utilize special education co-teachers, in-house teacher residents, and SGIs to maintain a low student to adult ratio (20:1).

GPS will enroll four cohorts of 20 students in transitional kindergarten and approximately 90 students per year in grades TK-8 per campus, educating approximately 1700 total students annually in grades TK-8.

Anticipated Annual Enrollment by Grade Level			
Grade	GAA	GAS	Total
TK	40	40	80
K	90	90	180
1	90	90	180
2	90	90	180
3	90	90	180
4	90	90	180
5	90	90	180
6	90	90	180
7	90	90	180
8	90	90	180
Total	850	850	1700

Anticipated Total Enrollment for 5-Year Term	
2024 - 2025	1700
2025 - 2026	1700
2026 - 2027	1700
2027 - 2028	1700
2028 - 2029	1700

Education Philosophy

GPS Five Cornerstones	
Inquiry Based, Rigorous Instruction	Students learn new concepts or skills through a process of investigation, reflection, and collaboration. Rigor is depth of knowledge, not “more” work
Data-Driven Instruction	<p>Educators at all levels understand the needs of every individual student across GPS in order to close gaps:</p> <p>Every student by name, knowledge and need.</p> <p><u>Examples:</u> standards-based gradebooks, Data Days, academic dashboards to case manage student needs, walkthrough observations, initial and summative ELPAC, formative assessments (weekly standards aligned, common formative assessments, curriculum-based unit assessments), norm referenced assessments (NWEA-MAP), summative state assessments of grade level proficiency, and student work analysis protocols during weekly PLCs.</p>
Connection to Environmental Stewardship, Health, Nutrition, and Wellness	ESY and Café stand as tangible manifestations of our dedication to student health, wellness, and stewardship of the environment, and to empower students to champion health and wellness for themselves, their families, and the community.
Student- Centered and Personalized Learning	<p>Students meet and exceed grade level proficiency. We believe our scholars should progress at a pace that allows them to master new concepts and skills, to access a variety of resources, to receive timely feedback on their progress, and to demonstrate their knowledge in multiple ways.</p> <p><u>How?</u> A full inclusion model with a dedicated special education teacher for each grade level; lower student-adult ratios with SGIs, early childhood aides, and teacher residents; every child has an ILP to reflect on their own data and to tailor our model to their individual needs.</p>
Continuous Professional Growth of Teachers	<p>Continuous professional growth is regularly and meaningfully integrated throughout the school day, week, and year.</p> <p><u>How?</u> PLCs; partnerships with organizations grounded in evidenced-based models; classroom observation and feedback cycles with an assigned instructional coach.</p>

The **GPS model stands out in several important ways:**

- An extended school day
- High expectations
- Teacher teaming
- Daily electives
- Focus on health and wellness
- Deep family and community involvement
- Individualization for each student

How Learning Best Occurs

The Five Cornerstones support the development of an optimal learning environment where learning can best occur. Learning best occurs in a well-run school with caring, motivated, and knowledgeable teachers who set high expectations and skillfully guide students to reach them through individualized curriculum and learning plans and real-world connections.

Learning Best Occurs When There is a School-wide Expectation of High Achievement

At GPS, every student is working toward grade level standards in core subject areas. Where gaps exist, teachers work with students to make significant gains, defined as 1.5 years of academic progress in each school year. This includes a focus on accelerating learning for priority groups of students: ELs, economically disadvantaged students receiving special education services, students of color, and foster youth. By making 1.5 years of progress each year as measured by norm referenced assessments and CAASPP, we can bring our incoming kindergarten students to grade level by second grade and graduate students at or above grade level. Significant gains will be a fundamental component of the way that teachers at the Charter School are evaluated.

Learning Best Occurs When Teachers Are Child Development Experts and Subject Matter Specialists

In early elementary (TK-2), students develop a deep relationship with one caring adult as their primary teacher. Self-contained classes afford greater scheduling flexibility to address early literacy needs, mathematical thinking, and to plan for centers embedded with intervention and enrichment opportunities throughout the day. Early elementary teachers develop deep relationships with their students and families in order to understand the specialized needs of early childhood and receive ongoing professional learning to design classrooms for our youngest learners.

In upper elementary (3-6), teachers hold multiple subject credentials and contribute to a team teaching approach to instruction, supported by evidence-based practice that finds an early focus on core skills has long-term effects on student achievement. This teaming approach means teachers have their own launch period or homeroom; however, the students move to different teachers throughout the day for humanities instruction (English Language Arts and social studies) and STEM instruction (mathematics and science). Through teacher teaming, educators

can deepen content knowledge, teams have specific roles in collaboration, and students are prepared for middle and high school instructional schedules. Team teaching also enables more flexibility in student grouping to be able to attend to more individualized needs and close gaps faster.

Lastly, junior high teachers (7-8) hold single subject credentials in order to provide rigorous content instruction that prepares students for high school and beyond. In the junior high model, each core subject is staffed by two credentialed teachers. While there is a lead teacher each period, having a second well-qualified instructor enables the pair to more effectively address the individual needs of students. Co-teaching models such as “one teach, one support,” parallel teaching, and station teaching are embraced to provide ongoing intervention and enrichment for students.

Learning Best Occurs When Teachers Are Highly Motivated

A cornerstone of GPS’s vision is developing and mentoring outstanding teachers. The administrative team will be composed of highly trained individuals in their field, with both outstanding classroom results and leadership abilities, who are experts in motivating teachers.

It is estimated that 50% of new teachers leave the profession within five years (Ingersoll, 2001). We believe teachers need a career path that rewards their success both with more responsibility and significantly greater compensation. GPS has created a career ladder for teachers that recognizes student performance as a primary factor in advancement, promoting employee retention, succession planning, and better career development.

Learning Best Occurs in a Culture of Caring

According to J.M. McPartland’s *Staffing Patterns and the Social Organization of Schools* (McPartland, 1992), specialization leads to better teachers who will increase the academic progress of students AND their emotional well-being. Every class has a launch teacher, the first classroom teacher of the day. The advantage of this structure is the launch teacher’s ability to mentor and provide guidance to a select group of students. This allows them to develop a relationship with the student’s family and detect both academic and emotional problems earlier. Launch teachers help students reflect on their data, set goals, and identify resources and next steps. GPS’s implementation of specialization is unique among elementary schools in its ability to increase caring.

Learning Best Occurs When the Curriculum is Individualized

GPS looks to develop competent learners who possess the knowledge and skills to become increasingly self-directed and prepared for college and career. This means that teaching is responsive to individual student needs using a Multi-Tiered System of Supports (“MTSS”) that includes a continuum of support across five domains: whole child, administrative leadership, integrated supports, family and community engagement, and inclusive policy structure and practice. At the beginning of the school year, each student completes a diagnostic on a nationally normed referenced assessment, currently NWEA. This enables the instructional team to identify

every child by name, knowledge, and need. Students are case managed by grade level teachers who maintain standards-based gradebooks and administer common formative assessments each quarter. These data points are regularly analyzed to identify students who are not yet making adequate progress towards grade level proficiency. Students and teachers collaborate to update ILPs that synthesize areas of strength and opportunities for growth, classroom resources and modifications, as well as targeted “playlists” a student can independently work through via online learning platforms.

Universal access to instruction begins in the classroom and the Learning Lab. Individualized objectives are delivered via targeted small group instruction as part of classroom instruction. GPS conducts Learning Lab (3-8) or centers (TK-2) throughout the day, in which students rotate through literacy, math, and computer centers / small group instruction to receive appropriate intervention or enrichment. In the computer center, students engage with a specific playlist of activities and lessons based on academic achievement results. Weekly PLCs on early release days empower grade level teams to identify which students may need increased support to meet their grade level goals. Teacher teams analyze student work and assessments, identify patterns and gaps in student learning, and collaboratively create re-teach / intervention plans that detail specific, individualized resources that are appropriate to a student’s identified needs. Teams monitor the success of this plan over a sustained period and collaborate with the instructional leadership team (“ILT”) and the culture leadership team (“CLT”) to measure progress. If a student is still not making progress after universal access strategies and intervention plans, (classroom modifications, Learning Lab, small group instruction, and after-school interventions), a Student Success Team is convened to determine next steps. This allows the student to receive more individualized attention and the services of specialists. Providing these multi-tiered levels of intervention across multiple domains allows GPS to serve the most students more effectively than traditional elementary schools.

Learning Best Occurs When Students Have Extra Time to Practice

GPS teachers plan centers (TK-2) or Learning Lab lessons (3-8) based on the needs of students, as evident in weekly formative assessments in ELA and math. The Learning Lab is a signature offering of GPS ensuring access to the latest online learning platforms as well as individual support. The purpose of the Learning Lab is to provide students with targeted, individualized instruction in literacy and math at their current level based on the most recent assessment data. The Learning Lab is a combination of a library, computer lab, and small group learning centers. The Learning Lab has leveled books where students can read independently at their “just right” level, as well as at computers running a learning management system that allows students to access instruction at their current level of understanding.

Learning Best Occurs When Students Can Find Practical Application

GPS campuses include a hands-on ESY and a kitchen classroom where students engage their senses and open their minds both to their core academic subjects and to the world around them – every subject comes alive, from reading and writing to science and the arts. The exploration of cultures and civilizations is enriched by cooking with staple foods and experimenting with different methods. For example, students practice churning butter and grinding their own wheat

and corn into flour. They appreciate the inherent beauty and bounty of the garden by examining the structure of a fava bean or counting seeds in a cherry tomato, awed by the ability of one tiny tomato to hold the potential for 100 plants. Students practice the principles of ecology as they reuse, recycle and compost. Vegetable peels and scraps become stock, a tin can becomes a cookie cutter, and bottles are employed as rolling pins. Children carry garden produce to the kitchen and then return kitchen scraps to the garden's compost pile, thus participating in nature's cycle of regeneration. As students plan menus in anticipation of crops they planted themselves, and as they eat their way through the seasons, their attachment to the natural world strengthens and grows.

Learning Best Occurs in a Well-Run School

GPS will guide the academic program as well as provide financial and operational support for each campus, leaving each leadership team and staff fully focused on implementation of the organization's academic program.

Educated Person in the 21st Century

The goal of GPS is to provide an environment in which children will develop into confident, self-motivated, competent, productive, and lifelong learners. GPS believes every child possesses unique talents and a wide range of learning skills. Our charge is to prepare all students for the ever-evolving demands of the 21st century. When they exit our program, students should be equipped with the knowledge, skills, and mindsets to successfully pursue their college and/or career goals.

GPS students are taught a comprehensive curriculum through an innovative instructional model that promotes learning in challenging and exciting ways. Our culture of achievement and growth requires an accelerated pace preparing students for the learning agility necessitated by 21st century jobs that do not yet exist. In essence, students must learn to demonstrate resourcefulness and resilience when facing challenges. Upon graduation, students will possess the habits, skills, and confidence necessary to succeed in school and beyond, as contributing citizens of the 21st century.

The goal is to develop 21st century learners who possess the following academic skills:

- Thoughtfully engage with information and communicate effectively
- Think critically, collaborate, and are creative
- Champion health and wellness for themselves, their families, and the community
- Reason mathematically to solve complex problems

Additionally, students practice the following interpersonal life skills:

- Students accept responsibility for personal decisions and actions.
- Students develop self-confidence and a willingness to take risks in a safe learning environment.
- Students learn to become self-motivated, competent, and lifelong learners.

- Students learn concentration, perseverance, and independent working skills by setting personal goals and self-assessment.
- Students develop an appreciation for the richness of shared knowledge that flows from the culturally diverse environment of California.
- Students are inspired to have empathy and courtesy for others.

Curriculum and Instruction

Learning Environment

GPS will consist of two brick-and-mortar campuses located in Shafter and Arvin. While GPS believes in a blended learning model to integrate essential 21st century technology skills, all students receive daily core instruction from a credentialed teacher.

Annual Calendar & Daily Academic Minutes

The annual calendar is scheduled for 180 instructional days, with three additional intersession periods throughout the school year intended to provide intervention and enrichment opportunities to targeted groups of priority students. Fall, spring, and summer intersessions emulate a year round instructional approach to mitigate learning loss that often occurs over extended school breaks.

Charter School parents/guardians are responsible for sending their children to school and providing an explanation for absences. The Charter School maintains attendance policies to encourage regular attendance and to report truancies to appropriate local authorities.

GPS offers an extended school day to ensure ample time for learning. In addition, students may participate in the after school expanded learning opportunity program at no cost. The Charter School complies with the required number of annual instructional minutes for all grade levels, as outlined in Education Code Section 47612.5(a)(1).

The following table delineates planned daily minutes of instruction by grade level:

Grade Level	Regular Academic Day Minutes	Minimum Day Minutes
TK	350	260
K - 2	395	260
3 - 6	400	260
7 & 8	355	275

Day in the Life of a Student - Transitional Kindergarten and Kindergarten

Our youngest students start the day with breakfast in the classroom. Teachers use this opportunity to foster social-emotional development, as they welcome students into the classroom and deepen relationships between adults and students as well as amongst peers. Students then

move into launch, which introduces them to the specific activities for the day. This is followed by calendar activities and other routines to ground students in the academic setting.

As is important in this early stage of development, students spend most of their day engaging in collaborative learning centers facilitated by the teacher and an SGI. These centers are based on foundational literacy and numeracy skills. They also participate in enrichment activities such as art and music.

Aligned with the science of reading, students also have daily literacy experiences that include phonemic awareness, language comprehension experiences such as an interactive read aloud, and word recognition supports such as explicit phonics instruction.

Technology is an important tool that helps students engage in individualized learning experiences. GPS exposes our youngest students to educational programs on a daily basis, carefully balancing these experiences with person-to-person learning interactions.

Students engage in end-of-day routines to strengthen classroom relationships before reuniting with their families.

Day in the Life of a Student - First and Second Grade Students

First and second grade students also remain with one teacher throughout the day to facilitate a flexible schedule and a deep relationship with a caring adult. This group also begins with breakfast in the classroom during the launch period. Adults in the classroom use this time for social-emotional learning activities. This could look like community circles or explicit instruction on a new skill such as anger management.

After reviewing the agenda during launch, students begin with language arts instruction. Students have approximately 120 minutes of daily language instruction, which includes both language comprehension and word recognition. During this time, students may experience a whole group phonics lesson, followed by language centers that reinforce grade level language arts standards. Even at this early age, students have access to technology and online learning programs that enable them to practice language comprehension and word recognition skills. This deep attention to a well-rounded reading curriculum helps ensure students develop the fluency and comprehension skills necessary to read on grade level by the end of second grade.

Students also participate in a math block, which includes direct instruction, use of online learning programs, and hands-on centers with collaborative math tasks. Following math block, students are exposed to science principles and social studies concepts via project-based learning experiences.

Students end their day with physical education and/or music and art.

Day in the Life of a Student - Third Through Sixth Grade

Starting in third grade, students rotate to different classrooms. Their “homeroom” teacher is

called the crew teacher. Students start and end the day with their crew, which is named after a college, and they also attend the crew teacher's subject matter class at their scheduled time.

Launch is an important time for all students to eat a healthy breakfast, engage in social-emotional development, reflect with their crew teacher, center themselves and prepare for the learning of the day. After launch, students rotate to different learning spaces, where teachers and SGIs are prepared with engaging blocks of instruction, including STEM, Humanities, ESY, Learning Lab, literacy block, math leadership, and exploration. Utilizing data from recent assessments, students are placed into small groups to engage in an enrichment or remediation lesson by either the lab teacher or one of their content specialists. If participating in a literacy block, students are leveled by their most recent reading assessment to be placed in similar instructional groups. As they read appropriate texts, students work with a teacher and/or an SGI to develop word recognition and comprehension skills. Math leadership is also a weekly structure in upper elementary. The focus of math leadership is to enhance students' problem solving skills by engaging in rich dialogue about math and collaborating with peers to think through complex three-act math tasks. During the period at the end of the day, Explorations, students work on social studies and science-based projects as they tackle modern day challenges by exploring how society has responded to similar problems throughout history. Working in collaborative groups, they research, plan, and develop solutions that are presented to the learning community. In addition to core content classes, students also take part in art, music, and daily physical education classes.

Day in the Life of a Student - Junior High

In preparation for the rigors of high school, our junior high students are enrolled in core classes taught by a teacher with expertise in the subject matter and a single subject teaching credential. Junior high students start their day with a launch period that includes a healthy breakfast and social-emotional curriculum. They will then rotate to math, English Language arts, science, history, lab, and PE.

While each core class is facilitated by a lead teacher, a second credentialed teacher provides increased individualized support to students who may be at different instructional levels. Small group instruction is a common strategy in junior high, allowing teachers to deepen instruction by focusing on a smaller subset of students at any given time.

While elementary students are exposed to a breadth of art and music, junior high students are able to specialize in either art or music as an elective. Each student attends an elective block each day to further enhance their skills.

Lastly, junior high students rotate through a daily PE course and a lab class. During lab, students continue to receive intervention and enrichment opportunities as well as time to continue independent practice via online learning programs.

Instructional Design by Subject

GPS' curriculum is aligned to the Common Core State Standards ("CCSS"), Next Generation Science Standards ("NGSS"), History-Social Science Framework, ELD Standards, and the remaining State Content Standards (collectively, the "State Standards"). Our primary educational

goal is to ensure grade-level proficiency in literacy and math by second grade for students who entered GPS in TK or kindergarten, and achievement above grade level by the time students graduate. Students will also take Science, Social Studies, and Arts and Music at all grade levels to broaden their understanding of the world and create avenues to exercise different facets of their intelligence.

Additionally, standards and/or curriculum published by the National Council for Teachers of Mathematics (NCTM), the National Academy of Sciences (NAS), the American Association for the Advancement of Science (AAAS), the National Council of Teachers of English (NCTE), the National Council for Social Studies (NCSS), the Organization of American Historians (OAH), the American Historical Association (AHA) will inform/shape both curriculum and instructional design. GPS teachers are encouraged to assist their students in exceeding minimum standards and collaborate on curriculum development, ensuring that content is structured to emphasize the qualities of thinking and the forms of understanding that are authentic and essential to the respective areas of inquiry.

At GPS, students benefit from having core subjects integrated throughout the day. To prevent subject areas from becoming isolated islands of learning, they are integrated for students to see the connections among all reading, social-emotional topics, writing, math, kitchen lessons, science, garden lessons, and social studies. This intertwining of core subjects provides for deeper understanding and academic achievement.

Consequently, we approach our instructional assignments for teachers in the same manner.

We use a teaming approach in grades third through eighth with our instructional staff. An approach to teaming means teachers have their instructional homeroom; however, the students move to different teachers throughout the day. On a regular day of instruction GPS students will receive upwards of three hundred and fifty minutes of academics including literacy, math, science, social studies, as well as intervention/enrichment opportunities.

To guide daily instruction, GPS has developed robust units of study for all core subjects in grades kindergarten through eighth grade. These are developed and maintained by the organization's most veteran and expert teachers. Relying on the wisdom of having taught the curriculum for a number of years, the Teacher Curriculum Team ("TCT") backwards maps the priority standards for each quarter and identifies lesson alignment from our adopted curricular materials. The TCT also utilizes evidence-based guides like Achieve the Core's coherence map to decide how to scope standards. In addition, this team designs quarterly Common Formative Assessments for the district. All grade level teachers are expected to implement these Units of Study to ensure appropriate pacing, collaborative opportunities, and aligned professional learning across the network.

English Language Arts Curriculum & Instructional Strategies

GPS' literacy program is grounded in the evidence-based principles of the Science of Reading. Our early literacy program includes distinct instructional components including: phonological awareness, phonics and word recognition, fluency, vocabulary and oral language comprehension,

and text comprehension. In lower elementary (TK-3), GPS systematically teaches decoding skills and maintains a dedicated portion of the day to a sequential phonics curriculum. Furthermore, GPS empowers teachers to utilize increasingly complex texts for all students. Through multiple readings of the same text, students develop fluency and the class engages in meaningful discussions focused on language, structure, and deepened understanding of the text.

Aligned to the Science of Reading, GPS' English Language Arts curriculum embraces Core Knowledge Language Arts (CKLA) as our comprehensive, rigorous, CCSS-aligned K-5 curriculum. Lessons target skill instruction in reading, writing, speaking, and listening. The focus in grades K-3 is to build fluent reading and writing skills. Students acquire background knowledge and vocabulary utilizing decodable stories and read-aloud texts on a variety of topics. As they progress through grades 4-5, content-focused units consist of literary and informational texts organized with questions and tasks that continue to build student knowledge, academic vocabulary, comprehension, and writing. The materials are accessible in a digital format and contain strategies teachers can use to meet the needs of a range of learners through whole group, small group, and partner reading.

Amplify ELA is an interactive, rigorous core curriculum aligned to the CCSS for upper grade levels. It includes six core text-based units, quests (weeklong explorations used to practice reading, writing, listening, and speaking skills), and a story writing unit. Core texts balance literary and informational texts while increasing in complexity. They are organized and accessible to students through differentiated supports that build knowledge and vocabulary around a theme. There are multiple opportunities for evidence-based discussions and writing about texts to support and build strong literacy skills for students at various ability levels.

Mathematics Curriculum & Instructional Strategies

GPS strives to build thinking math classrooms where students are responsible for the cognitive “lift” of mastering grade level procedures and concepts. We believe students must engage in rigorous challenges that enhance their self-efficacy and use tools to respond to novel situations. In “thinking classrooms” teachers and students take a different approach to how classroom work is organized, how tasks are assigned, and how students learn and work together. Thinking classrooms enable our students to regularly engage with the mathematical practices that provide a framework for mathematical problem solving throughout their lives.

It is also important for GPS students to master the basic skills and computational fluency required in the CCSS. GPS uses the evidenced-based Illustrative Math curriculum as the basis for mathematics instruction. Students are constantly challenged to reason and communicate mathematically, in addition to demonstrating proficiency in all required math standards. Specifically, teachers focus on developing students' *number sense* and *algebraic reasoning* abilities. This approach is supported by the recently released “Final Report of the National Mathematics Advisory Panel” (USDE, 2008, p. 17). Even young students can begin to understand numbers conceptually and can recognize relationships among mathematical concepts (*Building a Foundation for Learning in the Elementary Grades*, NCISLA VOL. 1, NO.2, Fall 2000). According to research conducted at the University of Texas, Austin, “...number sense not only leads to automatic use of math information, but also is a key ingredient in the ability to

solve basic arithmetic computations” (Gersten, 1999). As a result, they are more prepared for the rigors of higher math. Important elements of number sense among young children include linking symbols to quantities, understanding part-to-whole relationships, and being able to make calculations with the same fluency that we stress in reading, so that they can devote more of their thinking to visualizing and tackling difficult word problems.

As students progress, their learning is constantly monitored and evaluated by the central organizing theme of preparing them for algebra, which drives much of our math instruction. To perform algebra, students learn these main concepts: understanding multiple representations of data, functions, variables, and inductive reasoning to prove equations. Hiring teachers who specifically want to focus on math instruction lends itself to more fluent and more passionate math instruction.

Science and Social Studies Curriculum & Instructional Strategies

In the GPS elementary program, science and social studies instruction is integrated in the core literacy and math subject areas, allowing students to make connections across multiple subject areas. For example, one of the most important skills a student can learn in the primary grades is effectively reading non-fiction text in the content areas (Pressley, 2002). Integrating literacy and social studies allows students to further develop comprehension and executive functioning skills with real-world applications for learning, critical adult thinking, and the ability to enjoy intellectual topics. Reading non-fiction is essential for understanding its text features and how they aid comprehension, identifying, and understanding key vocabulary terms, and summarizing. Likewise, another important skill that students can learn from integrating math and science is the application of mathematical concepts and equations. Students can translate a static equation into a meaningful real time experience, which allows them to better retain and apply this knowledge in future real-life situations. This ability to apply mathematical concepts outside of a controlled classroom environment is a crucial life-skill for the students’ success as they mature and grow. We also develop project-based learning units each quarter to focus on these major science and social studies objectives. As units are developed, the focus is on correlating priorities with literacy and math objectives relevant to the core unit.

Junior High Social Studies

In our junior high grades, schools implement McGraw Hill - Impact: California Social Studies, a student-centered program designed to inspire students to make an impact on the world around them. This is a comprehensive program in World history, American history, and geography. It integrates topics in civics and the arts while developing knowledge about diverse cultures and civilizations. Components include student readers, teacher guides, and timeline cards. Additionally, social studies teachers utilize the Inquiry Design Model (“IDM”) approach to creating curriculum and instructional materials. This model honors teachers’ knowledge and expertise and focuses on the main elements of the instructional design process as envisioned in the Inquiry Arc of the College, Career, and Civic Life Framework for Social Studies State Standards (2013). Teachers blend IDM materials with the Document Based Question (DBQ) projects to expand on big ideas, expose students to primary sources, and further develop

cross-cutting civics big ideas. The focus is for students to think like historians, focusing on big questions and analyzing sources to connect with the present.

Key content outcomes for Social Studies include knowledge and cultural understanding, democratic principles and civic values, and academic and social skills necessary for effective participation in diverse societies. Students deepen their comprehension of informational text, master academic vocabulary, improve writing, and integrate multiple skills to solve a project-based problem. This curriculum is aligned with the State Framework.

Junior High Science

In grades 7 and 8, science instruction is departmentalized. Amplify Science provides a flexible, blended curriculum that addresses 100% of the NGSS and many CCSS ELA and math standards, including Earth and Space Science, Physical Science, Engineering Design, and Life Science.

The integrated units open with a real-world issue and pose a problem that needs to be understood or solved. Print and digital resources, along with hands-on material kits, assist students in analyzing issues, understanding the logic of the scientific method, and designing and testing engineering solutions that could be applied to other contexts.

Science offers a broad array of concepts crucial to lifelong success. Students will discover and learn about the natural world by using the methods of science as extensions of their curiosity and wonder.

English Language Development

In order for EL students to master listening, speaking, reading, and writing in English by the end of second grade, students will be immersed in English with the Spanish language support they need to learn the language. The most effective instructional approach for a school with a high English learner population is to embed ELD principles in all aspects of the curriculum and to teach explicit ELD during a portion of the day. To embed ELD principles across all subjects, we work with Project GLAD (Guided Language Acquisition Design) to teach our teachers methods to provide additional instructional support to EL students. Studies of Project GLAD have shown statistically significant gains in language development relative to control groups of EL students taught by non-GLAD teachers. Explicit ELD instruction focuses on developing oral language, grammatical constructs, and academic vocabulary. This period takes place during the Learning Lab or in class centers. Students are placed in groups based on the results of their most recent ELPAC assessment. ELD teachers utilize the Wonders curriculum that scaffolds phonemic awareness, phonics, spelling, vocabulary, fluency, and comprehension instruction. These tools engage students to discuss, read increasingly complex texts, and write about interesting topics. All Charter School teachers will hold a CLAD certificate or relevant equivalent California Commission on Teacher Credentialing EL certification.

Arts (Art and Music)

The art and music curriculum is aligned with the Visual and Performing Arts Framework for California Public Schools and will include dance, drama/theater, music and visual arts. The state has identified key standards for the visual and performing arts, which will guide the integration of arts into the curriculum. Through unpacking and prioritizing content standards for the four core content areas, teachers will identify opportunities to integrate the arts into those curricular areas, and will build unit clusters that maximize student exposure to and engagement in the arts.

This program is designed to develop aesthetic perception, judgment, and creative expression in the context of our diverse historical and cultural heritages. Students examine the influence of the various arts on history and examine how art reflects and describes historical periods, cultures, and geographic regions. All students will have access to the visual and performing arts core curriculum, with modifications to meet their individual needs.

Edible Schoolyard

The ESY consists of a one-acre organic garden and kitchen classroom, on each campus. The program's goal is that every child at GPS develops healthy lifelong habits, including healthy food choices. ESY enables students to share in the planting, harvesting, cooking, and eating of delicious, healthy food.

In garden and kitchen classes, students are engaged in hands-on learning for 90-minute classes, one grade, and one week at a time. Educators in the ESY encourage students to make cross-curricular connections by using arithmetic and science while completing garden tasks. In the kitchen, students gather together to prepare food that they have harvested from the garden. Students learn how to dice, whisk, and measure all while connecting the kitchen lessons to history, social science, and language arts. During the students' time at the ESY, they also learn the importance of reusing, recycling, and composting by observing the role this process plays in the garden and kitchen. Students participate in a full cycle of planting, harvesting, cooking, and composting. These integral processes teach students the regeneration of our resources and emphasize the impact that our own choices have on the larger community. As students plant and eat their way through each season, students will learn to be stewards of the environment and strengthen their own awareness of the world around them.

Planned Instructional Materials

Instructional Materials	Grades
English Language Arts / Reading	
<u>Frog Street</u> Comprehensive early childhood curriculum (ELA, math, science, social studies, and other preschool foundations)	TK

<u>Desired Results Developmental Profile (DRDP)</u> Preschool Assessment	TK
<u>Heggerty</u> Phonemic awareness curriculum	TK-2
<u>Core Knowledge Language Arts</u> Comprehensive reading, writing, listening and speaking curriculum that builds vocabulary and knowledge in literature, history, and the sciences	K-5
<u>Lexia Core 5 Reading</u> Differentiated, computer-based literacy skill development	K-5
<u>MAP Growth K-2, MAP Growth 2-5, and MAP Growth 6+</u> NWEA adaptive reading assessments ranging from foundational reading skills through reading standards for grades 2 and up.	K-8
<u>STAR Early Literacy / STAR Reading / Accelerated Reader</u> Reading assessments for foundational skills through grade level vocabulary and comprehension.	K-8
<u>Amplify ELA</u> Blended English language arts curriculum	6-8
<u>Lexia Power Up Literacy</u> Differentiated, computer-based development of word study, grammar, and comprehension skills	6-8
English Language Development	
<u>McGraw Hill - Wonders</u> Program emphasizes listening, speaking, reading, and writing to build both social and academic language.	K-5
<u>Amplify English Language Development</u> English language development units	6-8
Mathematics	
<u>Illustrative Mathematics K-5 and Illustrative Math 6 - 8</u> Math curriculum	K-8
<u>ST Math</u> Spatial-temporal math program focusing on visual learning of foundational skills through abstract application.	K-8

<u>NextGen Math</u> CCSS aligned bank of math problems grouped by grade level standard, used for instruction and assessment.	K-8
<u>MAP Growth K-2, MAP Growth 2-5, and MAP Growth 6+</u> NWEA adaptive mathematics assessments for grade level standards	K-8
Science	
<u>Amplify Science</u> Science curriculum that blends hands-on investigations, literacy-rich activities, and interactive digital tools	K-8
History / Social Science	
<u>Boston Public Schools History Units</u> Theme exploration based on history standards	K-2
<u>McGraw Hill - Impact: California Social Studies</u> Student-centered program designed to inspire students to make an impact on the world around them.	K-8
<u>The UC Davis History Project</u> Thematic units developed by GPS and based on state standards.	7-8

GPS's Multi-Tiered System of Supports

GPS uses the MTSS framework of intervention to respond to the behavioral and academic needs of students. This framework identifies struggling students early so that they may receive assistance quickly. MTSS integrates the response to intervention (“RTI”) and positive behavior interventions and supports (“PBIS”) frameworks.

GPS does not wait for students to fail, but instead takes a proactive approach to monitoring students' needs. To close the achievement gap swift interventions must be made to accelerate learning. The key components of the GPS MTSS framework include:

- Universal screeners and diagnostics for all students at the beginning of the school year
- Tiered interventions that become more intensive in response to levels of need
- Ongoing progress monitoring and cycles of data analysis
- Schoolwide approach to expectations and supports
- Parent involvement

The model uses quantitative and qualitative data points to understand a student’s strengths and needs in order to provide them with the appropriate resources and services.

Universal Screening

All students are assessed at the beginning of the school year to determine performance relative to grade level standards. We do this using a number of different measures including reviewing the previous year's CAASPP results (where applicable), NWEA-MAP, and STAR Reading and Math. Additionally, students who read two or more grade levels below standard are further assessed using the Fountas and Pinnell Benchmark Assessment System.

Individualized Learning Plan

Teachers and students collaborate to write an ILP. ILPs include diagnostic information, measurable goals that are realistic yet ambitious for a six-week period, classroom modifications, and individualized playlists for online learning platforms. These are developed for all students regardless of whether they are meeting grade level proficiency. The intent is to ensure every child makes the most growth possible.

Progress Monitoring

Each week, students are assessed on priority standards as outlined in grade level units of study, the results of which are analyzed during weekly PLCs. Approximately every six weeks students take a standards-aligned common formative assessment to measure progress towards grade level goals. Classroom teachers, lab teachers, and site administration use the data to revise ILPs, adjust classroom instruction, construct responsive professional development, and identify students in need of more focused support to make adequate progress.

Universal Access

Teachers use a variety of differentiation strategies within the general education classroom by modifying content, process, and product and through small group instruction and centers in the Learning Lab. Approximately every six weeks teachers assess student progress, and those who do not respond adequately to the initial instruction or online intervention program receive additional modifications and support in the general education classroom and Learning Lab. These modifications may include adjustments in strategies, materials, intensity, duration, and frequency of instruction or online intervention.

Tier 2

Students not responding adequately to the goals enumerated in the ILP OR those identified as significantly below grade level via beginning of the year diagnostics are given a revised ILP with additional support and services beyond the classroom. Examples include small group instruction with the school's Intervention Coach and/or afterschool tutoring. The school's Tier 2 team monitors this intervention plan. After a period of sustained intervention and monitoring, the student is assessed again. If the student is still not making adequate progress, we may conduct a Student Success Team Process to revise the ILP.

Tier 3

If the student fails to make progress in both Tier 1 and Tier 2 interventions after multiple cycles of intervention, progress monitoring, and assessment, a team will determine the appropriate next steps. This often includes collaborating with the school psychologist to conduct educational assessments to determine whether the student qualifies for special education services. A more detailed description of this process is outlined below in the section on Special Education Students and Students with Disabilities.

Professional Development

At GPS, professional development emphasizes data-driven instruction, analysis of assessment data and planning reteach and enrich lessons. Teachers spend a significant amount of time with the ILT – including instructional coaches - analyzing academic performance to learn precisely how to close gaps to grade level proficiency. Equally important is the deep knowledge and professional capacities teachers build over time to address the specific problems that students tend to confront when learning concepts and the best ways to overcome those barriers through effective diagnosis and scaffolding of lessons to address problems.

To assist our school leaders in achieving their objectives in instructional leadership and school operations, the GPS Principal participates in an extensive training program, focusing on management, leadership, school operations, and teacher and student recruiting.

The ILT members serve as mentors for all GPS Teachers. Thus, their professional development is centered on evidence-based practices from current research around effective coaching. While our leadership team already shows a predisposition to coaching, we provide extensive professional development for them to internalize our model and practice the best techniques for mentoring their caseload of teachers.

Each school site's ILT includes the principal, assistant principal, humanities coach, STEM coach, special education coach/coordinator, intervention coach, and a new teacher coach. These are all full-time, non-teaching positions dedicated to mentoring teachers and building professional capacity.

Teachers at GPS are focused on developing a deep understanding of the Theory of Action behind the instructional approach to their subject area. Typically, the learning objectives include:

- A focus on the pedagogy which shapes the curriculum in their development
- An understanding of the instructional techniques used and how to use them
- An understanding of how to use student data to identify learning challenges
- Developing techniques for individualizing their planning and instruction
- Observing excellent schools or instructors and learning their techniques/strategies
- Investing students and families in the attainment of audacious academic growth goals

To fully realize the GPS vision as well as the academic cornerstones, the organization has identified the following professional development initiatives:

- Project-Based Learning
- Building Thinking Math Classrooms
- Early Literacy Grounded in the Science of Reading (with a focus on supporting ELs)
- Co-Teaching Structures to Support Differentiation for All Learners

To develop the necessary expertise for GPS Teachers and provide ongoing support for our ILT, we partner with organizations to strengthen implementation of these initiatives. Partnerships are carefully vetted to ensure alignment in values and commitment to closing the achievement gap. Examples of partnerships include Relay Graduate School of Education, KCSOS, Core Learning, Instruction Partners, and PBL Works.

In addition to support from these organizations, the school employs a variety of structures to enhance educator practice through comprehensive and differentiated professional learning including: Grow 101, ongoing coaching, minimum day PLCs, practice clinics, and org-wide Summits.

To orient new to Grow teachers to our values and instructional practices, specialized professional development days are planned prior to the beginning of a new school year. During this time teachers are acculturated to the academic cornerstones, receive guided planning time, and build community by experiencing elements of the Grow program.

The routines embedded in the teacher-coach relationship also provide teachers with ongoing support. Coaches regularly observe teachers and provide specific, actionable feedback. In addition to these weekly touch points, coaches and teachers also engage in collaborative planning and data meetings. These meetings support teachers in identifying the conceptual and procedural understanding students will need to master standards and provide an opportunity to script and practice instruction.

Each week sites host Professional Learning Communities and practice clinics. Once a week, students have a shortened academic day that enables site teams to spend time in professional learning workshops, collaborating to analyze student work, and/or participate in guided planning sessions. Practice clinics are also held weekly as a way to increase “at bats” for a specific focus skill. The ILT plans practice clinics based on the qualitative data collected during classroom walk throughs.

Lastly, the ILT convenes quarterly. The beginning of the year Growfest is intended to celebrate outcomes from the previous year and focus on any new initiatives. Fall, Winter, and Spring Summits are organized conference-style, with peers selecting workshops of their choosing facilitated by their colleagues.

Annual Goals and Actions to Achieve the Eight State Priorities

Pursuant to Education Code Section 47605.6(b)(5)(A)(ii), GPS's annual goals to be achieved in the state priorities school-wide and for all pupil subgroups, as described in Education Code Section 52060(d), and specific annual actions to achieve those goals, can be found in Element 2 of the charter.

GPS shall annually update and develop the LCAP in accordance with Education Code Section 47606.5 and shall use the LCAP template adopted by the State Board of Education. GPS shall submit the LCAP to the KCSOS annually on or before July 1, as required by Education Code Section 47604.33.

The LCAP and any revisions necessary to implement the LCAP shall not be considered a material revision to the charter and shall be maintained by GPS at the school site.

Special Populations

Academically Low-Achieving Students

GPS acknowledges that the students served on our campuses are often at-risk of not meeting grade level proficiency on state exams. Aligned to the MTSS framework, the Charter School utilizes instructional strategies that provide universal access to students to meet grade level expectations. As mentioned in the description of MTSS, the school first identifies at-risk students based on the beginning of the year universal screeners and diagnostics. The resulting data is analyzed for both mathematics and English Language Arts instruction. Students can and will grow academically when proactively provided adequate resources and support in response to regular data cycles. Through ILPs, each student's progress is monitored and instruction individualized for each student.

Academically High-Achieving Students

Academically high achieving students exceed grade level expectations on English Language Arts and mathematics state tests and have a RIT score in the High Average on NWEA. Advanced students receive individualized instruction in many of the same ways as at-risk students, including differentiating content, process, product, or through the learning environment. This occurs within the core class setting and in the Learning Lab. A few examples of accommodations include tiered assignments, self-directed pacing, and/or self-directed assignments. Tiered assignments allow learners to complete the same assignment at different levels of difficulty. Teachers do this by designing an assignment for the middle tier and then adding an additional challenge for students who are ready for more challenging work.

As an example, teachers may ask a student to apply a skill in two ways instead of one. In some cases, it is appropriate to use a unit's pre-assessment to let students who already know the material to engage with the lessons differently, by exploring an independent project related to the unit rather than completing the introductory assignments that the student has already mastered. Lastly, by providing high achievers open-ended tasks, students can apply their unique skills and

ideas while stimulating higher-order thinking. The school does not adopt a singular way to challenge students but rather regularly reviews progress and updates learning goals via the ILPs.

English Learners

GPS will meet all applicable legal requirements in serving its ELs, including long-term ELs, as they pertain to annual notification to parents, student identification, placement, program options, designated and integrated instruction, teacher qualifications and training, reclassification to fluent English proficient status, monitoring and evaluating program effectiveness, and standardized testing requirements. GPS will implement policies to ensure proper placement, evaluation, and communication regarding ELs and the rights of students and parents. ELs are served through full inclusion in the classroom with small group designated instruction in the Learning Lab.

Home Language Survey

GPS administers the home language survey upon a student's initial enrollment into a California public school (on enrollment forms).

English Language Proficiency Assessment

All students who indicate that their home language is other than English are tested with the ELPAC. The ELPAC has four proficiency levels (Level 4: well developed; Level 3: moderately developed; Level 2: somewhat developed; and Level 1: minimally developed) and is aligned with the 2012 California ELD Standards. The ELPAC consists of two separate assessments:

- **Initial Assessment (“IA”)**
The ELPAC IA is used to identify students as either an English Learner, or as fluent in English. The IA is administered only once during a student's time in the California public school system based upon the results of the home language survey. The locally scored IA will be the official score. The IA is given to students in grades K–12 whose primary language is not English to determine their English proficiency status.
- **Summative Assessment (“SA”)**
ELs will take the SA every year until they are reclassified as fluent English proficient. The ELPAC SA is only given to students who have previously been identified as an EL based upon the IA results, in order to measure how well they are progressing with English development in each of the four domains. The results are used as one of four criteria to determine if the student is ready to be reclassified as fluent English proficient, to help inform proper educational placement, and to report progress for accountability.

Both the ELPAC SA and IA are assessments administered in grade spans - K, 1, 2, 3–5, 6–8. In kindergarten and grade 1, all domains are administered individually. In grades 2-12, the test is administered in groups, exclusive of speaking, which is administered individually. The ELPAC IA and SA will be administered via a computer-based platform, while the ELPAC Writing Domain for Kindergarten through 2nd grade will continue to be administered as a paper-pencil test.

Testing times will vary depending on the grade level, domain, and individual student. Both the ELPAC IA and SA are given in two separate testing windows throughout the school year.

The IA testing window will be year-round (July 1–June 30). Any student whose primary language is other than English as determined by the home language survey and who has not previously been identified as an English Learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be assessed for English language proficiency within 30 calendar days after the date of first enrollment in a California public school, or within 60 calendar days before the date of first enrollment, but not before July 1 of that school year.

The SA testing window will be a four-month window after January 1 (February 1–May 31). The English language proficiency of all currently enrolled ELs shall be assessed by administering the test during the annual assessment window.

GPS will notify all parents of its responsibility for ELPAC testing and of ELPAC results within thirty days of receiving results from the publisher. The ELPAC is used to fulfill the requirements under Every Student Succeeds Act for annual English proficiency testing.

Reclassification Procedures

Reclassification procedures utilize multiple criteria in determining whether to classify a pupil as proficient in English including, but not limited to, all of the following:

- Assessment of language proficiency using an objective assessment instrument including, but not limited to, the ELPAC.
- Participation of the pupil’s classroom teachers and any other certificated staff with direct responsibility for teaching or placement decisions of the pupil to evaluate the pupil’s curriculum mastery.
- Parental opinion and consultation, achieved through notice to parents or guardians of the language reclassification and placement including a description of the reclassification process and the parents opportunity to participate, and encouragement of the participation of parents or guardians in the reclassification procedure including seeking their opinion and consultation during the reclassification process.
- Comparison of the pupil’s performance in basic skills against an empirically established range of performance and basic skills based upon the performance of English proficient pupils of the same age that demonstrate to others that the pupil is sufficiently proficient in English to participate effectively in a curriculum designed for pupils of the same age whose native language is English (e.g. California Assessment of Student Performance and Progress).

Strategies for English Learner Instruction and Intervention

GPS utilizes the ELPAC interim assessment items throughout the year to further monitor a student’s growth in language proficiency. Through the use of these item types and tasks, teachers

give input on the language development of their students and also provide the staff with information regarding specific language skills that they need to address and practice.

Although it is difficult to categorize a student into a single English Language Development stage, ELPAC levels are helpful during lesson planning for thinking about the different scaffolding necessary to provide for students at the emerging, expanding, or bridging stages. In Language Arts, oral language comprehension and production is the critical link, allowing ELs to make large gains in reading and writing. Thus, a literacy focus in the early grades is oral language development through comprehension activities. This is made possible through individualized or small group instruction. Through small group support, a student is able to receive specific language instruction, allowing them to further develop their language proficiency through re-tells, explicit vocabulary lessons, and a small group focus on letters, word patterns, spelling, blends, sounds, and other literary foundations. In addition to designated instruction, educators also provide a language center, which is focused on specific activities, such as picture cards, writing, and vocabulary development, that are targeted to the instructional needs of students based on their language progression.

In Science and Social Studies, we focus on experiential and project-based curriculum to build our students' curiosity about these subjects. This is supplemented with a variety of complex texts and appropriate scaffolds to build academic vocabulary at their current reading level. Academic vocabulary is much more difficult to acquire for ELs than spoken vocabulary. We believe that curious students, who can access texts at their instructional level, will make significant gains in their Science and Social Studies knowledge. Thus, the purposeful focus on informational texts as an instructional strategy and ensuring that students also have access and use leveled texts is critical to their success and further acquisition of language.

Structurally, GPS runs a full-inclusion program for ELs. ELs are not in sheltered or bilingual instructional classes. From the first day of school, students are immersed in English with the Spanish language support they need to learn the language and develop the grammatical framework and vocabulary needed to achieve literacy in English. Research indicates that the most crucial aspect of instructing ELs is the ongoing professional development for teachers to understand developmental language acquisition. Thus, the provision of explicit professional development focused on supporting English students is a critical focus of GPS including training in Guided Language Acquisition Design (GLAD) strategies.

ELs are monitored by their homeroom teachers using the same ILP process as other students. With a focus on case managing individual students, GPS can accommodate a much wider range of levels of literacy. For example, each grade level has weekly structures to provide reading intervention at a student's instructional reading level. This allows teachers to use assessment data (including ELPAC and other language assessment data points) to focus on strategies for specific language acquisition. Furthermore, the online learning programs utilized both within the classroom and the lab offer students opportunities to practice language skills at their level and their pace.

Monitoring and Evaluation of Program Effectiveness

The Charter School evaluates the effectiveness of its education program for ELs by:

- Adhering to Charter School-adopted academic benchmarks by language proficiency level and years in program to determine annual progress.
- Monitoring teacher qualifications and the use of appropriate instructional strategies based on program design.
- Monitoring student identification and placement.
- Monitoring parental program choice options.
- Monitoring availability of adequate resources.

Integrated and Designated English Language Development Instruction

Our goal is to help our ELs make rapid progress. All GPS teachers will hold a CLAD certificate or relevant equivalent California Commission on Teacher Credentialing EL certification to support the needs of the EL population. Research shows that once a child reaches the intermediate stages of fluency, they begin to accelerate their progress in all academic subjects. To help struggling ELs master listening, speaking, reading, and writing in English by the second grade, GPS students will be immersed in English with the Spanish language support they need to learn the language. The most effective instructional approach for a school with an EL population is to embed ELD principles in all aspects of the curriculum and to teach designated ELD during a portion of the day.

Each classroom teacher further supplements their instruction through the Project method of providing ELD instruction in all subject areas, including Science and Social Studies. The use of these strategies allows teachers to accelerate students' Cognitive Academic Language Proficiency ("CALP") development by supporting the acquisition of academic vocabulary. Studies of Project GLAD have shown statistically significant gains in students relative to control groups of ELs taught by non-GLAD teachers.

For students identified as ELs as a result of the Initial ELPAC, additional designated instruction is provided daily. In grades K-5, students enhance their speaking, reading, and writing skills through the use of McGraw Hill - Wonders to build both social and academic language capacity. The goal is to reclassify students by the end of 2nd grade; however, continued instruction is provided to match each student's English development pace. Amplify English Language Development promotes more complex, age-appropriate texts for ELs in junior high.

Serving Homeless Youth and Foster Students

In addition to providing high-quality academic instruction to our students through the MTSS framework, GPS fully acknowledges the importance of sustaining a safe and nurturing school environment. Many of our scholars are impacted by external forces beyond our control, but we can ensure our educators teach with compassion and through a trauma-informed lens. Research has repeatedly shown that the effects of trauma can make learning difficult. Thus, to fulfill our

mission and vision, GPS takes a proactive approach to educating the whole child, particularly for homeless youth and foster students.

Our evidenced-based trauma-informed practices include:

- School-wide awareness of trauma and resilience
- Establishing safety
- Building positive adult relationships
- Supporting and investing in the professional learning of staff
- Collaborating with families and caregivers
- Prioritizing social-emotional learning

GPS's commitment to health and wellness encompasses the social-emotional well-being of all students. The well-rounded CLT consists of a Dean of Culture, a School Psychologist, and a school counselor. This multi-disciplinary team provides personalized support that responds to the needs of each student, offering a range of tiered mental health, counseling, referral, and social and emotional services for students and families.

Homeless and foster children have access to critical services that will enable them to grow and meet the same grade level expectations as all students enrolled at GPS. We serve the needs of this priority group by providing direct support internally while referring to external community organizations as needed.

GPS will designate a homeless and foster youth liaison on each campus who will ensure:

- Accurate identification of homeless children and foster youths and maintenance of case management records
- Full and equal opportunity to succeed in school
- Access to all educational services for which they are eligible
- Referrals to health, dental, mental health, substance abuse, housing, and other appropriate services
- Families and caregivers are provided meaningful opportunities to participate in the education of their students
- Notice of the educational rights of homeless children and foster youths are clearly posted
- Enrollment concerns are mediated according to law
- Transportation services, including transportation to the school of origin

Case management services may include:

- Communicating with relevant caseworker(s)
- Referrals such as mental health, domestic violence, legal services, and food banks
- Submitting requests for clothing and items such as strollers for families with small children
- Checking in with student to provide counseling support, if needed
- Supporting family with computer and wi-fi access
- Communicating changes in residency status to Liaison

GPS will also adhere to all state and federal policies related to foster youth. GPS' main identification process will be through enrollment forms. Staff will screen for homelessness when hunger, fatigue, and/or decreases in academic performance are observed. Office staff will inform parents of their rights under the McKinney-Vento Act and provide all required support to its homeless youth. As with all other statistically significant subgroups and individual students, the School Leader(s) and classroom teachers will monitor the progress of all these students.

Serving LGBTQ+ Youth

Educators, school leaders, families, and students alike create an environment of acceptance and understanding for all students, including those who identify as LGBTQ+ on our campuses. GPS believes in promoting a positive educational environment and supporting vulnerable youth through intentionally building an inclusive culture on campus. With the passage of the Safe and Supportive Schools Act, Grow has made it a priority to provide professional learning on school and community resources available to support LGBTQ+ students facing bullying, harassment, discrimination, or lack of acceptance at home or school. Additionally, the organization works towards an inclusive environment through the following evidence-based practices:

- Explicitly teaching kindness through social-emotional curriculums and developing compassion and empathy through implementation of community circles
- Implementing anti-bullying policies
- Embracing visibility and representation through guest speakers, curriculum, and events
- Ensuring school facilities are safe such as identifying single stall restrooms
- Embracing inclusive language and addressing students by their chosen name and pronouns

As with all other students, LGBTQ+ youth have access to counseling from school social workers who make referrals to outside agencies if a need arises.

Serving Students with Disabilities

GPS shall comply with all applicable state and federal laws in serving students with disabilities, including, but not limited to, Section 504, the ADA and the IDEA.

GPS shall be its own local educational agency (“LEA”) and member of the Kern County Consortium Special Education Local Plan Area (“SELPA”) in conformity with Education Code Section 47641(a).

GPS shall comply with all state and federal laws related to the provision of special education instruction and related services and all SELPA policies and procedures; and shall utilize appropriate SELPA forms. GPS will not discriminate against any pupil with a disability in the admissions process or any other aspect of operation.

GPS may seek resources and services (e.g., Speech, Occupational Therapy, Adapted P.E., Nursing, and Transportation) from the SELPA, subject to SELPA approval and availability. The Charter School may also provide related services by hiring credentialed or licensed providers through private agencies or independent contractors.

GPS shall be solely responsible for its compliance with the IDEA, Section 504, and the ADA. The facilities to be utilized by the Charter School shall be accessible for all students with disabilities.

GPS Full Inclusion Model

GPS implements a full inclusion model, believing it benefits all students. This model provides the least restrictive environment within the general education classroom, offering choice for families who prefer a placement other than a self-contained special education classroom. At both GPS campuses, special education teachers co-plan and co-teach with STEM and humanities general education teachers. Utilizing a variety of co-teaching strategies (e.g. one teach, one observe, station teaching, one teach, one assist, etc.) students with disabilities receive delivery of their services within the general education core classes. Station teaching is a common practice across the campus that benefits all students. It enables instructional partners to differentiate the lesson by offering homogenous groupings based on students' current level of understanding. These mixed groups (students with disabilities and peers) enable teachers to provide appropriate scaffolds that increase access to grade level content regardless of disability. Where appropriate a special education teacher may also specifically support a small group of students with disabilities as they work to meet their individualized IEP goals. Special Education students attend all electives available to the student population, including ESY programming, art, music, as well as the after school program.

GPS ensures each campus has a special education team to serve students' needs and ensure that students receive high-quality delivery of services and instruction. Currently, GPS has an MOU with the Kern County SELPA and contracts for specific outside service providers and services. Most services are provided by the GPS special education team, which includes a speech and language pathologist, a school psychologist, a counselor, a behavior specialist, and a school social worker for each campus.

While special education caseloads vary, GPS strives to maintain a low adult-to-student ratio in the core content classes. To successfully implement the full inclusion model, the team annually reviews the caseload of students with IEPs, including those in the identification process, and determines whether additional special education teachers are needed to maintain low caseloads and stellar service delivery.

Section 504 of the Rehabilitation Act

GPS recognizes its legal responsibility to ensure that no qualified person with a disability shall, on the basis of disability, be excluded from participation, be denied the benefits of, or otherwise be subjected to discrimination under any program of the Charter School. A student who has a physical or mental impairment that substantially limits one or more major life activities, has a record of such an impairment, or is regarded as having such an impairment, is eligible for protections under Section 504.

A 504 team shall include the parent/guardian, the student (where appropriate) and other qualified persons with knowledge of the student, the meaning of the evaluation data, placement options, and accommodations. The 504 team will review the student's existing academic, social, and behavioral records to make a determination as to whether an evaluation for 504 services is

appropriate. If the student has already been evaluated under IDEA but found ineligible for special education instruction or related services, the evaluations may be used to determine eligibility under Section 504. The student evaluation shall be carried out by the 504 team who will assess the nature of the student's disability and the impact upon the student's education. This evaluation will include consideration of any behaviors that interfere with regular participation in the educational program and/or activities. The 504 team may also consider the following information in its evaluation:

- Tests and other evaluation materials that have been validated for the specific purpose for which they are used and are administered by trained personnel.
- Tests and other evaluation materials include those tailored to assess specific areas of educational need, and not merely those which are designed to provide a single general intelligence quotient.
- Tests are selected and administered to ensure that when a test is administered to a student with impaired sensory, manual or speaking skills, the test results accurately reflect the student's aptitude or achievement level, or whatever factor the test purports to measure, rather than reflecting the student's impaired sensory, manual or speaking skills.

The 504 team makes the final determination of whether the student will or will not be identified as a person with a disability. The parent or guardian is provided written notice in their primary language, along with the procedural safeguards. If, during the evaluation, the 504 team obtains information indicating possible eligibility of the student for special education per IDEA, a referral for assessment will be made.

If the 504 team finds that the student has a disability under Section 504, the team shall be responsible for determining what, if any, accommodations or services are needed to ensure that the student receives free and appropriate public education ("FAPE"). In developing the 504 Plan, the team shall consider all relevant information utilized during the evaluation of the student, drawing upon a variety of sources, including, but not limited to, assessments conducted by the Charter School's professional staff.

The 504 Plan shall describe the Section 504 disability and any program accommodations, modifications or services that may be necessary.

All 504 team participants, parents/guardians, teachers, and other participants in the student's education, including substitutes and tutors, must have a copy of each student's 504 Plan. The site administrator will ensure that teachers include 504 Plans with short-term substitute teacher lesson plans and that the 504 Plan is reviewed with a long-term substitute. A copy of the 504 Plan shall be maintained in the student's file and reviewed at least once per year to determine its appropriateness, needed modifications, and continued eligibility.

Student Services Under "IDEA"

GPS shall provide services for special education students enrolled in the Charter School in accordance with IDEA, Education Code requirements, and SELPA policies and procedures. GPS shall utilize SELPA forms related to seeking out, identifying, and serving students who may qualify for special education programs and services and responding to record requests and parent

complaints. GPS shall maintain the confidentiality of pupil records.

GPS agrees to promptly respond to all County or SELPA inquiries, to comply with reasonable County or SELPA directives, and to allow the County or SELPA access to Charter School students, staff, facilities, equipment, and records as required or imposed by law.

Staffing

All special education services at the Charter School are delivered by individuals or agencies qualified to provide special education services as required by California's Education Code and IDEA. Charter School staff shall participate in County or SELPA in-service training relating to special education.

The Charter School is responsible for the hiring, training, and employment of site staff necessary to provide special education services to students, including, without limitation, special education teachers, paraprofessionals, and resource specialists. The Charter School shall ensure that all special education staff hired by the Charter School is qualified pursuant to SEPLA policies, as well as meet all legal requirements. The Charter School is responsible for the hiring, training, and employment of itinerant staff necessary to provide special education services to Charter School students, including, without limitation, speech therapists, occupational therapists, behavioral therapists, and psychologists.

Notification and Coordination

GPS maintains policies for responding to implementation of special education services and follows applicable SELPA policies for responding to implementation of special education services.

Identification and Referral

GPS has the responsibility to identify, refer, and work cooperatively in locating Charter School students who have or may have exceptional needs that qualify them to receive special education services. The Charter School implements SELPA policies and procedures to ensure timely identification and referral of students who have, or may have, such exceptional needs. GPS follows SELPA child-find procedures to identify all students who may require an assessment to consider special education eligibility and special education and related services if general education interventions do not provide a free appropriate public education to the student in question. A pupil shall be referred for special education only after the resources of the regular education program have been considered, and where appropriate, utilized.

Child Find

GPS uses the MTSS framework of intervention to identify and respond to the behavioral and academic needs of students on campus. This framework identifies struggling students early so that they may receive assistance quickly. MTSS is an integration of the response to intervention RTI and PBIS frameworks.

GPS does not wait for students to fail, but instead takes a proactive approach to monitoring students' needs. To close the achievement gap, we must provide swift interventions to accelerate learning. The key components of our MTSS framework include:

- Universal screeners and diagnostics for all students at the beginning of the school year
- Tiered interventions that become more intensive in response to levels of need
- Ongoing progress monitoring and cycles of data analysis
- Schoolwide approach to expectations and supports
- Parent involvement

The model uses quantitative and qualitative data points to understand a student's strengths and needs to provide them with the appropriate resources and services.

Universal Screening

All students are assessed at the beginning of the school year to determine performance relative to grade level standards. We do this using several different measures, including reviewing the previous year's CAASPP results (where applicable), NWEA-MAP, and STAR Reading and Math. Additionally, students reading two or more grade levels below standard are further assessed using the Fountas and Pinnell Benchmark Assessment System.

Individualized Learning Plan

Teachers and students collaborate to write an ILP. ILPs include diagnostic information, measurable goals that are realistic yet ambitious for a six-week period, classroom modifications, and individualized playlists for online learning platforms. These are developed for all students regardless of whether they are meeting grade level proficiency or not. The intent is to ensure every child makes the most growth possible.

Progress Monitoring

Each week students are assessed on priority standards as outlined in grade level units of study, the results of which are analyzed during weekly PLCs. Approximately every six weeks students take a standards-aligned common formative assessment to measure progress towards grade level goals. Classroom teachers, lab teachers, and site administration use the data to revise ILPs, adjust classroom instruction, construct responsive professional development, and to identify students in need of more focused support to make adequate progress.

Universal Access

Teachers use a variety of differentiation strategies within the general education classroom by modifying content, process, and product and through small group instruction and centers in the Learning Lab. Approximately every six weeks teachers assess student progress, and those who do not respond adequately to the initial instruction or online intervention program receive

additional modifications and support in the general education classroom and Learning Lab. These modifications may include adjustments in strategies, materials, intensity, duration, and frequency of instruction or online intervention.

Students not responding adequately to the goals enumerated in the ILP OR those identified as significantly below grade level via beginning of the year diagnostics are given a revised ILP with additional support and services beyond the classroom. Examples include small group instruction with the school's Intervention Coach and/or afterschool tutoring. This intervention plan is monitored by the school's Tier 2 team. After a period of sustained intervention and monitoring, the student is assessed again. If the student is still not making adequate progress, we may conduct a Student Success Team Process to revise the ILP.

Tier 3

If the student fails to make progress in both Tier 1 and Tier 2 interventions after multiple cycles of intervention, progress monitoring, and assessment, a team will determine the appropriate next steps. This often includes collaborating with the school psychologist to conduct educational assessments to determine whether the student qualifies for special education services. A more detailed description of this process is outlined below in the section on Special Education Students and Students with Disabilities.

Assessments

The term "assessments" shall have the same meaning as the term "evaluation" in IDEA, as provided in Section 1414, Title 20 of the United States Code. The Charter School will determine which assessments, if any, are necessary and arrange for such assessments for referred or eligible students in accordance with applicable law. GPS shall obtain parent/guardian consent to assess Charter School students.

IEP Meetings

The Charter School shall arrange and notice IEP meetings. IEP team membership shall be in compliance with state and federal law. GPS shall be responsible for having the following individuals in attendance at the IEP meetings: the Principal and/or designated representative with appropriate administrative authority as required by IDEA; the student's special education teacher; the student's general education teacher if the student is or may be in a regular education classroom; the student, if appropriate; and other Charter School representatives who are knowledgeable about the regular education program at GPS and/or about the student. GPS shall arrange for the attendance or participation of all other necessary staff that may include, but are not limited to, an appropriate administrator to comply with the requirements of IDEA, a speech therapist, psychologist, resource specialist, and behavior specialist; and shall document the IEP meeting and provide a notice of parental rights.

IEP Development

GPS understands that the decisions regarding eligibility, goals/objectives, program, services, placement, and exit from special education shall be the decision of the IEP team. Programs, services, and placements shall be provided to all eligible Charter School students in accordance

with the policies, procedures and requirements of the SELPA and State and Federal law.

GPS shall promptly review and respond to all requests it receives for assessment, services, IEP meetings, reimbursement, compensatory education, mediation, and/or due process whether these requests are verbal or in writing.

IEP Implementation

GPS is responsible for all school site implementation of the IEP. As part of this responsibility, GPS shall provide the parents with timely reports on the student's progress as provided in the student's IEP at least as frequently as progress reports are provided for GPS's non-special education students, whichever is more. The Charter School shall also provide all home-school coordination and information exchange. GPS shall also be responsible for providing all curriculum, classroom materials, classroom modifications, and assistive technology.

Interim & Initial Placements of New Students

GPS complies with Education Code Section 56325 with regard to students transferring into GPS within the academic year. In accordance with Education Code Section 56325(a)(1), for students who enroll in GPS from another school district within the State, but outside of the SELPA with a current IEP within the same academic year, GPS shall provide the pupil with a free appropriate public education, including services comparable to those described in the previously approved IEP, in consultation with the parent, for a period not to exceed thirty (30) days, by which time GPS shall adopt the previously approved IEP or shall develop, adopt, and implement a new IEP that is consistent with federal and state law.

In accordance with Education Code Section 56325(a)(2), in the case of an individual with exceptional needs who has an IEP and transfers into GPS from a district operated program under the same special education local plan area of GPS within the same academic year, GPS shall continue, without delay, to provide services comparable to those described in the existing approved IEP, unless the parent and Charter School agree to develop, adopt, and implement a new IEP that is consistent with federal and state law.

For students transferring to GPS with an IEP from outside of California during the same academic year, GPS shall provide the pupil with a free appropriate public education, including services comparable to those described in the previously approved IEP in consultation with the parents, until GPS conducts an assessment pursuant to paragraph (1) of subsection (a) of Section 1414 of Title 20 of the United States Code, if determined to be necessary by GPS, and develops a new IEP, if appropriate that is consistent with federal and state law.

Non-Public Placements/Non-Public Agencies

GPS shall be solely responsible for selecting, contracting with, and overseeing all non-public schools and non-public agencies used to serve special education students. GPS shall immediately review all parental requests for services from non-public schools or agencies, unilateral placements, and/or requests for reimbursement.

Non-discrimination

It is understood and agreed that all children will have access to GPS and no student shall be denied admission nor counseled out of GPS due to the nature, extent, or severity of his/her disability or due to the student's request for, or actual need for, special education services.

Parent/Guardian Concerns and Complaints

GPS shall follow its policies for responding to parental concerns or complaints related to special education services. GPS shall receive any concerns raised by parents/guardians regarding related services and rights and shall investigate as necessary, respond to, and address the parent/guardian concern or complaint. GPS shall be ultimately responsible for determining how to respond to parent concerns or complaints.

GPS shall respond to any complaint to or investigation by the CDE, the United States Department of Education, or any other agency.

Due Process Hearings

GPS may initiate a due process hearing or request for mediation with respect to an enrolled student if GPS determines such action is legally necessary or advisable. In the event that the parents/guardians file for a due process hearing, or request mediation, GPS shall defend the case.

GPS shall have sole discretion to settle any matter in mediation or due process. GPS shall also have sole discretion to file an appeal from a due process hearing or take other legal action involving any Charter School student necessary to protect its rights.

SELPA Representation and Funding

GPS shall represent itself at all SELPA meetings and receive funding in accordance with the SELPA's allocation plan.

ELEMENT 2: MEASURABLE PUPIL OUTCOMES

Governing Law: The measurable pupil outcomes identified for use by the charter school. "Pupil outcomes," for purposes of this part, means the extent to which all pupils of the charter school demonstrate that they have attained the skills, knowledge, and aptitudes specified as goals in the charter school's educational program. Pupil outcomes shall include outcomes that address increases in pupil academic achievement both schoolwide and for all pupil subgroups served by the charter school, as that term is defined in subdivision (a) of Section 52052. The pupil outcomes shall align with the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served by the charter school. Education Code Section 47605.6(b)(5)(B).

Introduction & Assurances

GPS utilizes both school-wide and subgroup-specific measurable student outcomes at all levels as part of a continuous cycle of improvement. Assessments are student focused and aligned to both the state priorities and to the State Standards and include all required student assessments pursuant to Education Code Section 60605. GPS complies with the LCAP in accordance with Education Code Section 47606.5 and reserves the right to establish additional goals or to amend its goals and corresponding assessments throughout the duration of the charter.

Assessment Assumptions

GPS utilizes both school-wide and subgroup-specific measurable student outcomes at all levels as part of a continuous cycle of improvement. Assessments are student focused and aligned to both the state priorities and to the State Standards, and include all required student assessments pursuant to Education Code Section 60605. GPS complies with the LCAP in accordance with Education Code Section 47606.5 and reserves the right to establish additional goals or to amend its goals and corresponding assessments throughout the duration of the charter.

Our assessment methods are based on the following beliefs:

- To have a complete picture of a student's growth, differentiated assessment methods must be used. Assessments for individual students should focus on individual mastery of specific content standards and learning objectives.
- There should be an appropriate relationship between a desired student outcome and the means used to assess it. Assessments should be aligned to the prioritized standards and student objectives.
- Knowledge Targets (Stiggins, 2004) should be studied and aligned to student assessment. All assessment methods should be based on what we expect students to know and be able to do with specific information.
- Assessment should promote and support reflection and self-evaluation on the part of students, staff, and parents.

Unique Educational School Outcome Goals

Habits of mind refers to dispositions possessed by many intelligent people, who utilize deductive tools, drawing on pre-existing skills, previous experiences and tendencies, in order to act in a knowledgeable and insightful way when faced with a difficult problem.

In connection with the GPS core values (high expectations, perseverance, joy, health and wellness), the Expected Schoolwide Learning Results (ESLRs) were recently updated to incorporate the following college and lifelong success goals. These ESLRs support academic learning as well as lifelong success objectives:

- Students thoughtfully engage with information and communicate effectively.
- Students are creative, think critically, and collaborate.
- Students reason mathematically to solve complex problems.
- Students champion health and wellness for themselves, their families, and the community.

Goals, Actions, and Outcomes in the Eight State Priorities

Pursuant to Education Code Sections 47605.6(b)(5)(A)(ii) and 47605.6(b)(5)(B), GPS's school-wide and numerically significant student goals, actions, and outcomes in and aligned with the Eight State Priorities, and methods for measuring progress, is reasonably comprehensively described in the table below.

The following goals are evaluated and updated annually:

-----State Priority #1 - Basic Services-----

The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))

Subpriority A - Teachers	
Goal to Achieve Subpriority	Teachers are appropriately assigned and fully credentialed
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Annual teacher recruitment and comprehensive interview process. ● Hiring of credentialed teachers and ensuring proper placement. ● Supporting teachers with transfer of credentials from out of state. ● Continued partnership with Alder Graduate School of Education's teacher residency program to ensure pipeline of well-qualified teachers ● Partnership with KCSOS to provide induction programming to ensure

	teachers with preliminary credentials clear their credentials within the first two years of full-time employment
Measurable Outcome	100 % of teachers will be appropriately assigned and fully credentialed.
Methods of Measurement	Percentage of teachers who are appropriately credentialed

Subpriority B - Instructional Materials	
Goal to Achieve Subpriority	Students have access to standards-aligned instructional materials for every student
Actions to Achieve Goal	<ul style="list-style-type: none"> • Purchase educational supplies and materials purchased that are aligned to the CCSS, NGSS, and other applicable state content standards. • Develop standard operating procedures for inventorying all supplies and materials to determine condition and annual re-ordering needs
Measurable Outcome	100% of students will have access to standards-aligned instructional materials.
Methods of Measurement	Self-reflection tool for local indicators

Subpriority C - Facilities	
Goal to Achieve Subpriority	School Facilities in “Good Repair” per CDE’s Facility Inspection Tool
Actions to Achieve Goal	<ul style="list-style-type: none"> • Ensure that all metrics of the SARC pertaining to facility quality are met by monitoring internally using operational and custodial staff, and through regional oversight visits. • Maintain a space that is conducive to learning.
Measurable Outcome	The Charter School facility will receive “in good repair” 100% of the time on SARC; ≥90% of items on facilities inspection checklists will be in compliance/ good standing
Methods of Measurement	CDE’s Facility Inspection Tool

-----**State Priority #2 - Implementation of State Standards**-----
Implementation of State Standards (including CCSS and ELD), including how EL students will be enabled to gain academic content knowledge and English language proficiency

Subpriority A - State Standards Implementation	
Goal to Achieve Subpriority	The school will fully implement State Board adopted academic content and performance standards for all students
Actions to Achieve Goal	<ul style="list-style-type: none"> • All students including ELs will have lesson plans, materials, and assessments that are aligned to CCSS, NGSS, and other State Standards
Measurable Outcome	<ul style="list-style-type: none"> • 100% of classrooms adopt academic content and performance standards
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> • 100% of all students will have access to standards-aligned curricular materials. • 100% of ELs will have access to standards-aligned curricular materials. • 100% of socioeconomically disadvantaged students will have access to standards-aligned curricular materials. • 100% of Hispanic students will have access to standards-aligned curricular materials.
Methods of Measurement	Self-reflection tool for local indicators

Subpriority B - EL Students & Academic Content Knowledge	
Goal to Achieve Subpriority	ELs have access to high-quality, daily designated ELD instruction and support materials embedded into all core content areas.
Actions to Achieve Goal	<ul style="list-style-type: none"> • Blended learning model ensures daily intervention and acceleration is available • EL students will receive integrated and designated ELD to support their language development • Teachers will participate in professional development throughout the year as a network and at the school level in the implementation of standards. Topics will include strategies for supporting ELs as part of core instruction.
Measurable Outcome	<ul style="list-style-type: none"> • 100% of ELs will have access to high-quality designated ELD Instruction and embedded support materials in core content classes • Baseline +3% growth on percent of students meeting or exceeding the standard on state assessments • Baseline +5% growth on percent of students making progress towards English language proficiency.
Methods of	<ul style="list-style-type: none"> • Reflection on master schedule

Measurement	<ul style="list-style-type: none"> ● Summative ELPAC outcomes ● CAASPP outcomes
-------------	---

Subpriority C - EL Students & English Language Proficiency	
Goal to Achieve Subpriority	ELs will receive a minimum of 30 minutes of designated ELD instruction aligned to the ELD standards in order to increase access to grade level content and achieve English proficiency.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● EL students will receive integrated and designated ELD to support their language development ● The ILT will annually evaluate the impact of ELD designated curricular materials ● Teachers will use NWEA MAP scores, real-time data from online curricula, in-class assessments and other interim assessments to create targeted and differentiated instruction for each student
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of ELs will have access to high-quality designated ELD Instruction and embedded support materials in core content classes ● Baseline +3% growth on percent of students meeting or exceeding the standard on state assessments ● Baseline +5% growth on percent of students making progress towards English language proficiency.
Methods of Measurement	<ul style="list-style-type: none"> ● Reflection on master schedule ● Summative ELPAC outcomes ● CAASPP outcomes

-----**State Priority #3 - Parental Involvement and Family Engagement**-----

Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.

Subpriority A - Achieving / Maintaining Parental Involvement & Family Engagement in Decisions	
Goal to Achieve Subpriority	GPS families can speak to the key features of the program and will collaborate with the school to improve student achievement.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Parents will be notified of important meetings and events through printed materials, ParentSquare, and phone calls. ● FACE liaisons will host monthly Coffee & Conversation events to provide insight into key program features. ● Parent-teacher conferences guided by ILPs will be held twice annually.

	<ul style="list-style-type: none"> ● Families are encouraged to complete 30 hours of engagement annually ● Parents will be encouraged to participate on the School Site Council and ELAC. ● The organization will assemble a Parent Advisory Committee to provide input to the executive leadership team on network-wide initiatives ● Administer the California Healthy Kids Survey (“CHKS”) and the California School Parent Survey to better understand perceptions of the program
Measurable Outcome	<ul style="list-style-type: none"> ● 100% meeting participation rate for all elected members of school parent / teacher groups (SPGA and POGA) and ELAC ● ≥75% annual parent survey return rate ● ≥60% of families will complete their annual parent engagement hours
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 75% of families of ELs will return parent surveys and ≥60% will complete their annual parent engagement hours. ● 75% of families of socioeconomically disadvantaged students will return parent surveys and ≥60% will complete their annual parent engagement hours. ● 75% of families of Hispanic students will return parent surveys and ≥60% will complete their annual parent engagement hours.
Methods of Measurement	<ul style="list-style-type: none"> ● GPS parent meeting minutes ● Survey return rate ● Parent Engagement Hours Tracker

Subpriority B - Promoting Parent Participation in Programs for Unduplicated Students	
Goal to Achieve Subpriority	GPS implements a comprehensive parent engagement strategy led by the FACE team in order to promote the participation of families of unduplicated students.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Families will be provided an annual calendar of events at the beginning of the school year. ● Parents will be notified of important meetings and events through printed materials, ParentSquare, and phone calls. ● FACE liaisons will host monthly Coffee & Conversation events to provide insight into key program features. ● Campuses will provide a variety of parent engagement events throughout the year including Back to School Night, STEM Night, Literacy Night, and Parent University workshop series. ● Parent-teacher conferences guided by ILPs will be held twice annually. ● Families are encouraged to complete 30 hours of engagement annually ● Parents will be encouraged to participate on the School Site Council and ELAC.

	<ul style="list-style-type: none"> ● The organization will assemble a Parent Advisory Committee to provide input to the executive leadership team on network-wide initiatives ● Administer the CHKS and the California School Parent Survey to better understand perceptions of the program
Measurable Outcome	<ul style="list-style-type: none"> ● 100% meeting participation rate for all elected members of school parent/teacher groups (SPGA/POGA), ELAC, and School Site Council ● $\geq 75\%$ annual parent survey return rate ● $\geq 60\%$ of families will complete their annual parent engagement hours
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 75% of families of ELs will return parent surveys and $\geq 60\%$ will complete their annual parent engagement hours. ● 75% of families of socioeconomically disadvantaged students will return parent surveys and $\geq 60\%$ will complete their annual parent engagement hours. ● 75% of Hispanic families will return parent surveys and $\geq 60\%$ will complete their annual parent engagement hours.
Methods of Measurement	<ul style="list-style-type: none"> ● GPS parent meeting minutes ● Survey return rate ● Parent Engagement Hours Tracker

Subpriority C - Promoting Parent Participation in Programs for Students with Exceptional Needs	
Goal to Achieve Subpriority	GPS collaborates with families of students with disabilities to limit barriers to school engagement participation.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● GPS employs a Special Education clerk who works with families to schedule IEPs at a time most convenient to the family ● GPS offers multiple meeting formats or ways to participate in IEP meetings ● Ensures PAC at least one representative who has a student with a disability
Measurable Outcome	<ul style="list-style-type: none"> ● 100% family IEP engagement rate ● PAC reflects at least one representative of every network-wide significant subgroup
Methods of Measurement	<ul style="list-style-type: none"> ● IEP meeting notes ● PAC list of representatives

-----**State Priority #4 - Student Achievement**-----

Pupil achievement, as measured by all of the following, as applicable

A. California Assessment of Student Performance and Progress statewide assessment

E. Percentage of ELs who make progress toward English language proficiency as measured by the ELPAC

F. EL reclassification rate

Subpriority A - CAASPP	
Goal to Achieve Subpriority	All students will meet high expectations for academic growth and achievement through instruction that is differentiated to their individual needs.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● GPS implements a comprehensive assessment system to ensure a culture of data-driven instruction ● Teachers regularly reflect on standards-based data to guide instruction ● Blended learning model ensures daily intervention and acceleration is available ● Professional development and individualized coaching for teachers ● Implementation of a MTSS with clear practices and protocols for referring students for additional services ● Individualized playlists for students via a suite of online learning platforms ● Teachers will use NWEA-MAP scores, real-time data from online curricula, in-class assessments and common formative assessments to create targeted and differentiated instruction for each student
Measurable Outcome	<ul style="list-style-type: none"> ● Baseline +5% growth in the percent of students meeting or exceeding standard on the English language arts, mathematics, and science CAASPP.
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● Baseline +5% growth in the percent of ELs meeting or exceeding standard on the English language arts, mathematics, and science CAASPP. ● Baseline +5% growth in the percent of Hispanic students meeting or exceeding standard on the English language arts, mathematics, and science CAASPP. ● Baseline +5% growth in the percent of socioeconomically disadvantaged students meeting or exceeding standard on the English language arts, mathematics, and science CAASPP.
Methods of Measurement	California Assessment of Student Performance and Progress

Subpriority E - EL Proficiency Rates	
Goal to Achieve Subpriority	ELs will receive designated ELD instruction and a suite of differentiation strategies in their core classes to increase access to grade level content in order to meet high expectations for academic growth and achievement.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Initial ELPAC used to inform small group instruction opportunities ● ELs receive integrated and designated ELD to support their language development ● Use of a variety of school assessments to define goals, services and supports for individual ELs via their ILP
Measurable Outcome	<ul style="list-style-type: none"> ● Baseline +5% growth in the percent of ELs meeting or exceeding standard on the English language arts, mathematics, and science CAASPP.
Methods of Measurement	California Assessment of Student Performance and Progress

Subpriority F - EL Reclassification Rates	
Goal to Achieve Subpriority	ELs will receive designated ELD instruction and a suite of differentiation strategies in their core classes to develop their reading, writing, and speaking skills in order to increase English language proficiency.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Initial ELPAC used to inform small group instruction opportunities ● ELs receive integrated and designated ELD to support their language development ● Use of a variety of school assessments to define goals, services and supports for individual ELs via their ILP
Measurable Outcome	<ul style="list-style-type: none"> ● Baseline +5% growth in the percent of students reclassifying annually. ● Baseline +5% growth on percent of students making progress towards English language proficiency.
Methods of Measurement	<ul style="list-style-type: none"> ● Reclassification rate ● English Language Proficiency Indicator

-----**State Priority #5 - Student Engagement**-----

Pupil engagement, as measured by all of the following, as applicable:

- A. School attendance rates
- B. Chronic absenteeism rates
- C. Junior high school dropout rates (EC §52052.1(a)(3))

Subpriority A - Student Attendance Rates

Goal to Achieve Subpriority	Create collaborative partnerships with parents to ensure students arrive at school everyday, on-time, ready to learn.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● GPS develops clear attendance policies and intervention steps for families struggling with regular attendance ● Campuses develop individual and grade level attendance incentives for students to encourage regular attendance ● Home visits are conducted by the students homeroom teacher at the onset of every year ● Attendance clerks maintain a network-wide ADA dashboard ● FACE liaisons are deployed for home visits when a students misses more than three days of unexcused absences ● Eligible families are informed of their rights under McKinney Vento ● Implementation of the school's ESY program explicitly teaches students how to lead more healthy lifestyles. ● Implementation of the school's PBIS program provides ample opportunities for socio-emotional learning to promote student's overall well-being.
Measurable Outcome	<ul style="list-style-type: none"> ● School will maintain an overall $\geq 96\%$ average daily attendance rate
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● ELs will maintain an overall $\geq 96\%$ average daily attendance rate ● Socioeconomically disadvantaged students will maintain an overall $\geq 96\%$ average daily attendance rate ● Hispanic students will maintain an overall $\geq 96\%$ average daily attendance rate
Methods of Measurement	Average daily attendance rate

Subpriority B - Chronic Absenteeism Rates	
Goal to Achieve Subpriority	Create collaborative partnerships with parents to ensure students arrive at school everyday, on-time, ready to learn.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● GPS develops clear attendance policies and intervention steps for families struggling with regular attendance ● Campuses develop individual and grade level attendance incentives for students to encourage regular attendance ● Home visits are conducted by the students homeroom teacher at the onset of every year ● Attendance clerks maintain a network-wide ADA dashboard ● FACE liaisons are deployed for home visits when a students misses more than three days of unexcused absences ● Eligible families are informed of their rights under McKinney Vento

	<ul style="list-style-type: none"> ● Implementation of the school’s ESY program explicitly teaches students how to lead healthier lifestyles. ● Implementation of the Charter School’s PBIS program provides ample opportunities for social-emotional learning to promote student’s overall well-being.
Measurable Outcome	<ul style="list-style-type: none"> ● A 5% annual reduction in overall chronic absentee rate or maintain a rate $\leq 5\%$
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● ELs will have a 5% annual reduction in chronic absentee rate or maintain a rate $\leq 5\%$ ● Socioeconomically disadvantaged students will have a 5% annual reduction in chronic absentee rate or maintain a rate $\leq 5\%$ ● Hispanic students will have a 5% annual reduction in chronic absentee rate or maintain a rate $\leq 5\%$
Methods of Measurement	<ul style="list-style-type: none"> ● Chronic absenteeism rate

Subpriority C - Junior High Dropout Rates	
Goal to Achieve Subpriority	GPS implements a PBIS framework led by the CLT to promote a joyous culture of excellence and well-being on campus.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Employ a CLT comprised of a Dean of Culture, a school counselor, and a school social worker ● Implementation of a PBIS framework tied to annual Tiered Fidelity Inventory (“TFI”) ● Provide daily community circles during launch period ● Provide regular socio-emotional lessons aligned to the Collaborative for Academic, Social, and Emotional Learning (“CASEL”) framework ● Use of Kickboard to promote positive behaviors ● Employ two credentialed teachers in each junior high core content class ● Teachers receive ongoing professional learning related to trauma-informed approaches to instruction and classroom management strategies ● Administer the CHKS and the California School Parent Survey to better understand perceptions of the program ● Implementation of the school’s ESY program explicitly teaches students how to lead more healthy lifestyles.
Measurable Outcome	<ul style="list-style-type: none"> ● The school will maintain $\leq 1\%$ drop-out rate
Goal and	<ul style="list-style-type: none"> ● ELs will have $\leq 1\%$ drop-out rate

Outcomes for Subgroups	<ul style="list-style-type: none"> ● Socio economically disadvantaged students will have $\leq 1\%$ drop-out rate ● Hispanic students will have $\leq 1\%$ drop-out rate
Methods of Measurement	<ul style="list-style-type: none"> ● GPS enrollment database

-----**State Priority #6 - School Climate**-----

School climate, as measured by all of the following, as applicable:

A. Pupil suspension rates

B. Pupil expulsion rates

C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness

Subpriority A - Pupil Suspension Rates	
Goal to Achieve Subpriority	GPS implements a PBIS framework led by our CLT to promote a joyous culture of excellence and well-being on campus.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Employ a CLT comprised of a Dean of Culture, a school counselor, and a school social worker ● Implementation of a PBIS framework tied to annual TFI ● Provide daily community circles during launch period ● Provide regular socio-emotional lessons aligned to the CASEL framework ● Use of Kickboard to promote positive behaviors ● Employ two credentialed teachers in each junior high core content class ● Teachers receive ongoing professional learning related to trauma-informed approaches to instruction and classroom management strategies ● Administer the CHKS and the California School Parent Survey to better understand perceptions of the program ● Implementation of the school's ESY program explicitly teaches students how to lead more healthy lifestyles.
Measurable Outcome	<ul style="list-style-type: none"> ● The school will maintain $\leq 1\%$ suspension rate
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● ELs will have $\leq 1\%$ suspension rate ● Socio economically disadvantaged students will have $\leq 1\%$ suspension rate ● Hispanic students will have $\leq 1\%$ suspension rate
Methods of Measurement	<ul style="list-style-type: none"> ● Suspension rate

Subpriority B - Pupil Expulsion Rates	
Goal to Achieve Subpriority	GPS implements a PBIS framework led by our CLT to promote a joyous culture of excellence and well-being on campus.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Employ a CLT comprised of a Dean of Culture, a school counselor, and a school social worker ● implementation of a PBIS framework tied to annual TFI ● Provide daily community circles during launch period ● Provide regular socio-emotional lessons aligned to the CASEL framework ● Use of Kickboard to promote positive behaviors ● Employ two credentialed teachers in each junior high core content class ● Teachers receive ongoing professional learning related to trauma-informed approaches to instruction and classroom management strategies ● Administer the CHKS and the California School Parent Survey to better understand perceptions of the program ● Implementation of the school's ESY program explicitly teaches students how to lead more healthy lifestyles.
Measurable Outcome	<ul style="list-style-type: none"> ● The school will maintain $\leq 1\%$ expulsion rate
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● ELs will have $\leq 1\%$ expulsion rate ● Socio economically disadvantaged students will have $\leq 1\%$ expulsion rate ● Hispanic students will have $\leq 1\%$ expulsion rate
Methods of Measurement	<ul style="list-style-type: none"> ● Expulsion rate

Subpriority C - Other School Safety and School Connectedness Measures (Surveys)	
Goal to Achieve Subpriority	GPS implements a PBIS framework led by our Culture Leadership Team to promote a joyous culture of excellence and well-being on campus.

<p>Actions to Achieve Goal</p>	<ul style="list-style-type: none"> ● Employ a CLT comprised of a Dean of Culture, a school counselor, and a school social worker ● Implementation of a PBIS framework tied to annual TFI ● Provide daily community circles during launch period ● Provide regular socio-emotional lessons aligned to the CASEL framework ● Use of Kickboard to promote positive behaviors ● Employ two credentialed teachers in each junior high core content class ● Teachers receive ongoing professional learning related to trauma-informed approaches to instruction and classroom management strategies ● Administer the CHKS and the California School Parent Survey to better understand perceptions of the program ● Implementation of the school’s ESY program explicitly teaches students how to lead more healthy lifestyles.
<p>Measurable Outcome</p>	<ul style="list-style-type: none"> ● 90% of students indicate satisfaction with school programming and culture ● 90% of students indicate increased awareness of healthy choices via the annual ESY survey
<p>Goal and Outcomes for Subgroups</p>	<ul style="list-style-type: none"> ● 90% of ELs indicate satisfaction with school programming and culture ● 90% of socioeconomically disadvantaged students indicate satisfaction with school programming and culture ● 90% of Hispanic students indicate satisfaction with school programming and culture
<p>Methods of Measurement</p>	<ul style="list-style-type: none"> ● Annual results of the CHKS ● Annual ESY Survey

-----**State Priority #7 - Course Access**-----

The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM-eligible, or foster youth; E.C. §42238.02) and students with exceptional needs.

“Broad course of study” includes the following, as applicable:

Grades 1-6: English, mathematics, social sciences, science, visual and performing arts, health, physical education, and other as prescribed by the governing board. (E.C. §51210)

Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))

<p>Actions to Achieve Goal</p>	<ul style="list-style-type: none"> ● Establish and maintain a Learning Lab with access to technology and variety of materials to differentiate instruction. ● Partner with the Grimm Family Education Foundation to provide
--------------------------------	---

	high-quality kitchen and garden lessons to all K-6 students.
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students in grades 3-8 have access to Learning Lab. ● 100% of all students in grades K-6 participate in ESY.
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs in grades 3-8 have access and are enrolled in Learning Lab and 100% of ELs in grades K-6 participate in ESY. ● 100% of socioeconomically disadvantaged students in grades 3-8 have access and are enrolled in Learning Lab and 100% of socioeconomically disadvantaged students in grades K-6 participate in ESY and are enrolled in Learning Lab and 100% of Hispanic students in grades K-6 participate in ESY.
Methods of Measurement	<ul style="list-style-type: none"> ● Audit of student schedules within the student information system

Subpriority A - English	
Goal to Achieve Subpriority	All GPS scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Identify and hire experienced multiple subject teachers to implement the organization’s humanities K-6 curriculum ● Identify and hire experience single English teachers to implement the organization’s 7th & 8th English Language Arts curriculum ● Implement project based learning experiences to provide cross-curricular opportunities ● Teachers receive on-going professional learning related to ELD strategies in order to provide appropriate classroom supports for ELs ● General education teachers and education specialists collaborate to provide necessary accommodations for students with disabilities within the classroom setting
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students have access and are enrolled in a high-quality English Language Arts course led by a fully credentialed instructor. ● Baseline +5% of students reading on grade level
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs have access and are enrolled in a high-quality English Language Arts course led by a fully credentialed instructor. ● 100% of socioeconomically disadvantaged students have access and are enrolled in a high-quality English Language Arts course led by a fully credentialed instructor. ● 100% of Hispanic students have access and are enrolled in a high-quality English Language Arts course led by a fully credentialed instructor.

	<ul style="list-style-type: none"> ● Baseline +5% of ELs reading on grade level ● Baseline +5% of socioeconomically disadvantaged students reading on grade level ● Baseline +5% of Hispanic students reading on grade level
Methods of Measurement	<ul style="list-style-type: none"> ● Audit of student schedules within the student information system ● STAR Reading Lexile Levels

Subpriority B - Mathematics	
Goal to Achieve Subpriority	All GPS's scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Identify and hire experienced multiple subject teachers to implement the organization's STEM K-6 curriculum ● Identify and hire experience single English teachers to implement the organization's 7th & 8th mathematics curriculum ● Implement project based learning experiences to provide cross-curricular opportunities ● Teachers receive on-going professional learning related to ELD strategies in order to provide appropriate classroom supports for ELs ● General education teachers and education specialists collaborate to provide necessary accommodations for students with disabilities within the classroom setting
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students have access and are enrolled in a high-quality mathematics course led by a fully credentialed instructor. ● Baseline +5% of 8th graders are Algebra ready
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs have access and are enrolled in a high-quality mathematics course led by a fully credentialed instructor. ● 100% of socioeconomically disadvantaged students have access and are enrolled in high-quality mathematics led by a fully credentialed instructor. ● 100% of Hispanic students have access and are enrolled in a high-quality mathematics course led by a fully credentialed instructor. ● Baseline +5% of ELs 8th graders are Algebra ready ● Baseline +5% of socioeconomically disadvantaged 8th graders are Algebra ready ● Baseline +5% of Hispanic 8th graders demonstrate growth in mathematics achievement
Methods of Measurement	<ul style="list-style-type: none"> ● Audit of student schedules within the student information system ● STAR Math assessment

Subpriority C - Social Sciences	
Goal to Achieve Subpriority	All GPS scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Identify and hire experienced multiple subject teachers to implement the organization’s humanities K-6 curriculum ● Identify and hire experience single English teachers to implement the organization’s 7th & 8th history curriculum ● Implement project based learning experiences to provide cross-curricular opportunities ● Teachers receive on-going professional learning related to ELD strategies in order to provide appropriate classroom supports for ELs ● General education teachers and education specialists collaborate to provide necessary accommodations for students with disabilities within the classroom setting
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students have access and are enrolled in a high-quality social-studies or history course led by a fully credentialed instructor.
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs have access and are enrolled in a high-quality social-studies or history course led by a fully credentialed instructor. ● 100% of socioeconomically disadvantaged students have access and are enrolled in a high-quality social-studies or history course led by a fully credentialed instructor. ● 100% of Hispanic students have access and are enrolled in a high-quality social-studies or history course led by a fully credentialed instructor.
Methods of Measurement	<ul style="list-style-type: none"> ● Audit of student schedules within the student information system

Subpriority D - Science	
Goal to Achieve Subpriority	All GPS’s scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Identify and hire experienced multiple subject teachers to implement the organization’s STEM K-6 curriculum ● Identify and hire experience single English teachers to implement the organization’s 7th & 8th Science curriculum ● Implement project based learning experiences to provide

	<p>cross-curricular opportunities</p> <ul style="list-style-type: none"> ● Teachers receive on-going professional learning related to ELD strategies in order to provide appropriate classroom supports for ELs ● General education teachers and education specialists collaborate to provide necessary accommodations for students with disabilities within the classroom setting
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students have access and are enrolled in a high-quality science course led by a fully credentialed instructor.
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs have access and are enrolled in a high-quality science course led by a fully credentialed instructor. ● 100% of socioeconomically disadvantaged students have access and are enrolled in a high-quality science course led by a fully credentialed instructor. ● 100% of Hispanic students have access and are enrolled in a high-quality science course led by a fully credentialed instructor.
Methods of Measurement	<ul style="list-style-type: none"> ● Audit of student schedules within the student information system

Subpriority E - Visual and Performing Arts	
Goal to Achieve Subpriority	All GPS scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● TK-6 students rotate through art and music courses aligned to the California Visual and Performing Arts standards ● Students in 7th & 8th specialize and choose a music or arts track to deepen knowledge and skills ● All students have access to a variety of visual and performing arts electives after school including mariachi, dance, arts, etc.
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students have access and are enrolled in a high-quality art or music course led by a fully credentialed instructor.
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs have access and are enrolled in a high-quality art or music course led by a fully credentialed instructor. ● 100% of socioeconomically disadvantaged students have access and are enrolled in a high-quality art or music course led by a fully credentialed instructor. ● 100% of Hispanic students have access and are enrolled in a high-quality art or music course led by a fully credentialed instructor.

Methods of Measurement	<ul style="list-style-type: none"> • Audit of student schedules within the student information system
------------------------	--

Subpriority F - Physical Education	
Goal to Achieve Subpriority	All GPS's scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.
Actions to Achieve Goal	<ul style="list-style-type: none"> • Identify and hire experienced fully-credentialed Physical Education teachers to implement the organization's physical education curriculum and satisfy annual minutes • Align master schedule to ensure all students have regular physical activity • All students have access to a variety of after school sports teams including basketball, volleyball, soccer, etc. • Ongoing professional learning for teachers related to providing adaptive accommodations, modifications, or alternative activities for students with disabilities during physical education activities
Measurable Outcome	<ul style="list-style-type: none"> • 5% annual reduction in 5th and 7th graders needing improvement in Physical Fitness testing domains or maintain $\leq 5\%$ of students needing improvement
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> • 5% annual reduction in 5th and 7th grade ELs needing improvement in Physical Fitness testing domains or maintain $\leq 5\%$ of students needing improvement • 5% annual reduction in socioeconomically disadvantaged 5th and 7th graders needing improvement in Physical Fitness testing domains or maintain $\leq 5\%$ of students needing improvement • 5% annual reduction in Hispanic 5th and 7th graders needing improvement in Physical Fitness testing domains or maintain $\leq 5\%$ of students needing improvement
Methods of Measurement	<ul style="list-style-type: none"> • California Physical Fitness Test

Subpriority G - Health (Grades 1 - 6 only)	
Goal to Achieve Subpriority	All GPS scholars will have access to a robust course of study including core content classes, a Learning Lab for daily intervention and enrichment, visual and performing arts, physical education, and ESY programming.

Actions to Achieve Goal	<ul style="list-style-type: none"> ● Partner with the Grimm Family Education Foundation to provide high-quality kitchen and garden lessons to all K-6 students. ● Identify social-emotional curriculum aligned to the CASEL framework ● Embed health-related units within the 1-6 STEM curriculum ● Administer the CHKS and the California School Parent Survey to better understand perceptions of the program
Measurable Outcome	<ul style="list-style-type: none"> ● 90% of students indicate increased awareness of healthy choices via the annual ESY survey
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 90% of ELs indicate increased awareness of healthy choices via the annual ESY survey ● 90% of socioeconomically disadvantaged students indicate increased awareness of healthy choices via the annual ESY survey ● 90% of Hispanic students indicate increased awareness of healthy choices via the annual ESY survey
Methods of Measurement	ESY Survey Results

-----**State Priority #8 - Other Student Outcomes**-----

In addition to the broad course of study outlined in State Priority #7, all GPS’s students will have access to the Learning Lab for daily intervention and enrichment and ESY programming.

Goal to Achieve Subpriority	All GPS scholars will have access to a broad course of study including core content classes, visual and performing arts, and physical education.
Actions to Achieve Goal	<ul style="list-style-type: none"> ● Align TK-2 self-contained classroom schedule to enable access to schoolwide visual and performing arts electives as well as physical education. ● Establish multiple-subject teacher pairs in grades 3-6 who will share humanities and STEM instruction for two homerooms (approximately 60 students). ● Utilize a full inclusion model which includes co-teaching between general education teachers and education specialists
Measurable Outcome	<ul style="list-style-type: none"> ● 100% of students have access and are enrolled in a broad program of study.
Goal and Outcomes for Subgroups	<ul style="list-style-type: none"> ● 100% of ELs have access and are enrolled in a broad program of study. ● 100% of socioeconomically disadvantaged students have access and are enrolled in a broad program of study. ● 100% of Hispanic students have access and are enrolled in a broad program of study.
Methods of	<ul style="list-style-type: none"> ● Audit of student schedules within the student information system

Measurement	
-------------	--

GPS Seeds for Success

GPS has developed a multi-year plan anchored in five focus areas, called the Seeds for Success, Appendix G.

In alignment with the Eight State Priorities, the Seeds for Success include:

- Academic Excellence
- Operational Excellence
- Health and Wellness
- Family and Community Engagement
- Talent Management

GPS believes that the five Seeds for Success are essential underpinnings of the 8 State priorities.

ELEMENT 3: METHOD FOR MEASURING PUPIL PROGRESS

Governing Law: The method by which pupil progress in meeting those pupil outcomes is to be measured. To the extent practicable, the method for measuring pupil outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card. Education Code Section 47605.6(b)(5)(C).

Introduction

As stated in Element 2, GPS' assessment methods are based on the following beliefs:

- To have a complete picture of a student's growth, differentiated assessment methods must be used. Assessments for individual students should focus on individual mastery of specific State Standards and learning objectives.
- There should be an appropriate relationship between a desired student outcome and the means used to assess it. Assessments should be aligned to the prioritized standards and student objectives.
- Knowledge Targets (Stiggins, 2004) should be studied and aligned to student assessment. All assessment methods should be based on what we expect students to know and be able to do with specific information.
- Assessment should promote and support reflection and self-evaluation on the part of students, staff, and parents.

Assessments Summary Outcomes Matrix

GPS is a data-informed school, due to a comprehensive data management system, Otus, which allows the creation of a variety of reports on student achievement, including disaggregated data by content strand, student subgroup, grade-level, and classroom. GPS will use a variety of assessments to measure pupil progress including:

- Required state assessments: Initial and Summative ELPAC, CA Physical Fitness Test, and CAASPP assessments (including CA Science Test, Smarter Balanced ELA, and Smarter Balanced Mathematics, and California Alternate Assessment)
- Summative assessments: NWEA, STAR Reading, internal benchmarks, and standard-based exams, and
- Formative assessments.

Please note the chart below:

Assessments at a Glance

	Grades TK - 2	Grades 3 - 8
August	<ul style="list-style-type: none">● Initial ELPAC● DRDP: Initial observations for TK● NWEA<ul style="list-style-type: none">● K-2 Math K - 2 & Reading K-2	<ul style="list-style-type: none">● Initial ELPAC● NWEA:<ul style="list-style-type: none">● 3 - 5 Reading 2-5 & Math 2-5● 6 - 8 Reading 6+ & Math 6+

	<ul style="list-style-type: none"> ● Math 2 - 5 & Reading 2 - 5 ● STAR <ul style="list-style-type: none"> ● K - 1 STAR Early Literacy ● 2 STAR Reading ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● STAR Reading ● Weekly standards-based assessments
September	<ul style="list-style-type: none"> ● DRDP: Initial observations for TK ● Common Formative Assessment ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● Common Formative Assessment ● Weekly standards-based assessments
October	<ul style="list-style-type: none"> ● STAR ● K - 1 STAR Early Literacy ● 2 STAR Reading ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● STAR Reading ● Weekly standards-based assessments
November	<ul style="list-style-type: none"> ● Common Formative Assessment ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● Common Formative Assessment ● Weekly standards-based assessments
December	<ul style="list-style-type: none"> ● NWEA <ul style="list-style-type: none"> ● K-2 Math K - 2 & Reading K - 2 ● 2 Math 2 - 5 & Reading 2 - 5 ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● NWEA <ul style="list-style-type: none"> ● 3 - 5 Reading 2-5 & Math 2-5 ● 6 - 8 Reading 6+ & Math 6+ ● Weekly standards-based assessments
January	<ul style="list-style-type: none"> ● STAR ● K - 1 STAR Early Literacy ● 2 STAR Reading ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● STAR ● K - 1 STAR Early Literacy ● 2 STAR Reading ● Weekly standards-based assessments
February	<ul style="list-style-type: none"> ● Common Formative Assessment ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● Common Formative Assessment ● Weekly standards-based assessments
April	<ul style="list-style-type: none"> ● Summative ELPAC ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● Summative ELPAC ● CA Physical Fitness Test (Grades 5 & 7) ● Interim Comprehensive Assessments ● Weekly standards-based assessments
May	<ul style="list-style-type: none"> ● DRDP: Summative observations for TK ● Weekly standards-based assessments 	<ul style="list-style-type: none"> ● CA Science Test (Grades 5 & 8) ● Smarter Balanced ELA ● Smarter Balanced Math ● Weekly standards-based assessments
June	<ul style="list-style-type: none"> ● NWEA <ul style="list-style-type: none"> ● K-2 Math K - 2 & Reading K - 2 ● 2 Math 2 - 5 & Reading 2 - 5 ● STAR ● K - 1 STAR Early Literacy 	<ul style="list-style-type: none"> ● CAASPP Make-Ups ● STAR Reading & Math (Grade 8) ● Weekly standards-based assessments

	<ul style="list-style-type: none"> ● 2 STAR Reading ● Weekly standards-based assessments 	
--	--	--

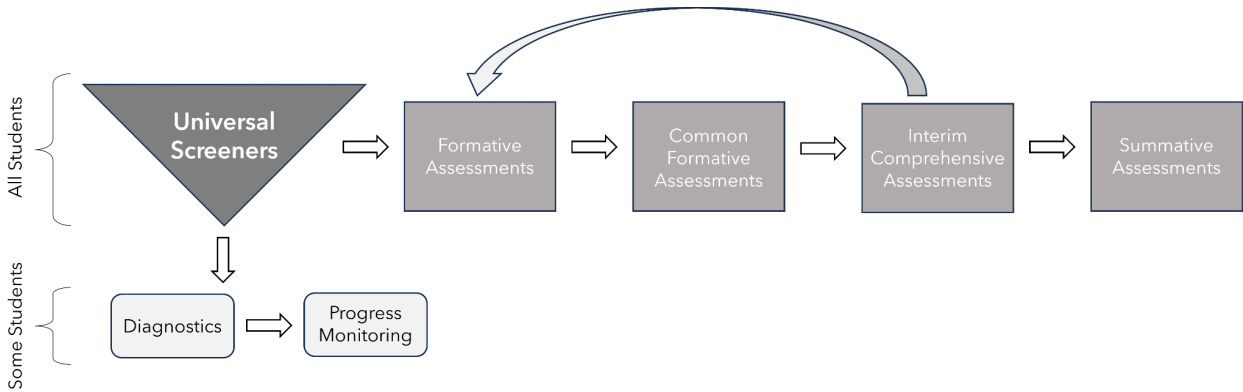
Data Analysis and Reporting

A comprehensive assessment system is essential for equitable learning opportunities for all students to ensure every child reaches their full potential and meets high expectations across all content areas. GPS implements a comprehensive assessment system that:

- Is aligned to the content standards adopted by the state department of education;
- Employs a balance of assessments types, including but not limited to, teacher designed assessments, portfolios, performance assessments, exhibitions, and projects;
- Includes both formative and summative assessments;
- Enables data-driven decision making related to the academic program; and
- Informs the development of the ILP.

Further, GPS’ comprehensive system highlights the following essential characteristics:

- System is driven by a theory of action that states how assessments are connected to intended school wide outcomes.
- Assessments are designed to provide equitable access to diverse learners.
- Assessments are aligned to the State Standards.



Screeners and Diagnostics

CAASPP and NWEA data is used at the beginning of the year to help teachers understand the baseline achievement of their students along with specific areas of strength and weakness. During the beginning of the year professional development, teachers, in collaboration with the ILT, use assessment results to identify students in need of additional screeners and to create small instructional groups for core classes and the learning lab. The ILT collaborates with teachers to gather more precise information when individualized instruction may be necessary. For example, the lexile levels from NWEA are compared to initial STAR reading lexile levels as indicators of whether a student is reading significantly below the grade level expectation. If a student is

identified, the team will use a specific screening tool like the Benchmark Assessment System from Fountas and Pinnell to determine discrete reading skills needed. Depending on content and skill the team also will use an array of progress monitoring tools to evaluate the impact of instruction and interventions.

Standards-Based Gradebooks

GPS monitors student progress towards mastery through a standards-based grading lens. Standards-based grading (“SBG”) is a system that evaluates students’ progress towards mastering grade level learning targets. Compared to a traditional grade book, SBG gives a detailed view of a student’s strengths and areas of opportunity. This helps clarify actionable next steps between the teacher and the student. GPS believes SBG is the most intrinsically motivating and equitable approach to grading, reflecting mathematical accuracy and bias-resistance.

As part of the GPS assessment system, teachers maintain standards-based gradebooks that include both formative and summative assessments for learning. Formative assessments are intended to indicate current understanding and how the teacher can support the student to meet the assessed learning objective. Summative assessments provide a final grade at the end of a unit.

Teachers update the gradebooks at least once weekly. The GPS Units of Study, created by the Teacher Curriculum Team, inform the weekly teacher-created assessments of priority standards. Ongoing professional development and coaching sessions assist teachers to design assessments that require students to demonstrate their understanding through their work and justify their thinking. This is critical because weekly grade level PLCs are designed to analyze student thinking via these assessments, the goal being that educators design rigorous, weekly assessments for learning that enable them to analyze student thinking, name the procedural and/or conceptual learning gap, and plan for re-teaching.

With support from the network, the Teacher Curriculum Team creates CCSS-aligned Common Formative Assessments (“CFA”), which are administered to all students in grades K-8 to evaluate the extent to which students are making progress towards grade level proficiency. Results are correlated with performance on a variety of other assessments, such as CAASPP, NWEA, and ELPAC to measure progress and give teachers detailed data about areas in which each student needs improvement.

During quarter three, students in grade 3-8 take the Interim Comprehensive Assessment released by the Smarter Balanced Consortium. Due to its summative nature, teachers are able to create quarter four action plans to extend, remediate and re-teach any content skills or concepts students have not yet mastered. While the Interim Comprehensive Assessment doesn’t count as part of the grade, the resulting re-teaching and intervention groups give students additional opportunities to demonstrate mastery of grade level standards before the end of the term.

Grade Level Professional Learning Communities and Data Days

PLCs are intended to empower educators to collaborate in regular cycles of inquiry, guided by a student work analysis protocol to analyze the exemplar, sort student work samples, identify the

most critical procedural and conceptual misconceptions, and create re-teach/extension plans. To afford teachers this critical planning time, students are dismissed early once a week. An early release allows for teams to collaborate together and receive critical professional development. To determine what skills need enhancing, site instructional coaches use data from planning meetings and observation and feedback cycles to develop just-in-time professional learning opportunities for the instructional staff.

The annual school and professional development calendar is carefully structured to ensure teachers have adequate opportunities to reflect on multiple forms of data and modify instruction in response to student learning. Teachers create intervention plans that may involve more intensive structures such as grouping students in core content classes, small group pull-out lessons during lab, and individualized support via a student's ILP. A network-wide Data Day always follows the administration of a common formative assessment, and a more thorough data and student work analysis is completed to inform instructional objectives for the final weeks of the quarter. In this way, staff is continuously challenged to rethink current pedagogical practices to meet the changing needs of students.

GPS will continue to work with the KCSOS to jointly develop an annual site visitation process and protocol to gather information needed to confirm the school's performance and compliance with the terms of this charter. However, it is recognized and agreed by GPS that KCSOS may make unplanned and unscheduled random inspections of the Charter School at any time.

Quarterly Progress Reports and Family Communication

Students and families have access to gradebooks via an online portal at any time, and progress reports are sent home each quarter. The progress report includes an overall proficiency band (does not meet standard, nearly meets standard, meets standard, or exceeds standard) for each subject. Also included in the progress report is an individual score per standard so that students and families can identify concepts that are strengths and areas for improvement. Guardians are encouraged to regularly check online gradebooks and schedule meetings with teachers as needed. In addition to an open-door policy, student conferences are held twice each year. Fall conference topics include a discussion of diagnostic information and early progress data. Teachers and families also collaborate on annual goals. A guiding document for these conferences is the ILP tool, which synthesizes data, describes any intervention or enrichment support, and outlines goals for the year. During the Spring, conferences are intended to celebrate progress and refine goal setting.

Promotion and Retention Policy

GPS believes in maintaining communication with parents/guardians about achievement on at least a quarterly basis. We do not believe in social promotion. Only students making progress towards grade level proficiency will be promoted to the next grade. To this end, GPS will take considerable measures to accommodate the variety of ways that students learn and provide strategies for addressing academic needs.

Students shall progress through the grade levels by demonstrating growth in learning and meeting grade-level standards. Teachers, in collaboration with the ILT, shall identify students

who should be retained or who are at risk of being retained at their current grade level as early as possible in the school year and as early in their school careers as practicable.

GPS Believes:

- Retention decisions are complex and important, affecting students in intellectual, social, emotional, and physical ways. It is crucial that any retention decision be given careful consideration based on multiple factors.
- Early intervention should be provided to students through GPS' regular data analysis cycles.
- Parents/guardians are essential partners in a child's education and will be included throughout the identification, intervention, and decision-making process.
- Strong implementation of an MTSS framework ensures that students will receive individualized interventions to ensure their growth and achievement.
- The retention identification, intervention, and decision-making process should be inclusive, combining the viewpoints of all who have relevant knowledge and understanding pertaining to the child's educational success.
- Retention decisions should be reached through a consensus-based process. When consensus is unattainable, it is then the principal's responsibility to weigh all objective evidence and points of view and render the decision.
- Parents/guardians have the right to appeal and review a retention decision.

At the end of the school year, a team will review each student's achievement file and individual needs to effectively determine retention status. Parents will be advised in writing of student retention. All school policies apply to all students regardless of age or gender or any other legally protected classification.

ELEMENT 4: FACILITIES

Governing Law: The location of each charter school facility that the petitioner proposes to operate. Education Code Section 47605.6(b)(5)(D).

GPS seeks to operate two campuses when it commences operations on July 1, 2024. The Charter School anticipates operating additional campuses in Kern County in later years.

Grow Academy Arvin

GAA is located within the County of Kern at 901 Nectarine Court, Arvin, CA 93203.

The facility consists of the following details:

Size and Location

- The campus occupies approximately 46,000 square feet
- Located in central Arvin on approximately eight acres

Classrooms

- 25 spacious classrooms opening to a central courtyard incorporating sections of the organic garden
- Four full-service boys and girls' bathrooms
- Three kindergarten classrooms housing their own restroom facilities

Learning Lab and Small Group Instruction Rooms

- Large instructional space for multi-classroom use, project based learning, and small group instruction

Café

- A large open space for assemblies and programs outfitted with seating for lunch and supper service
- A commercial cafeteria with all necessary equipment to provide meal preparation and service

Office

- Office space includes a reception area, private offices for the Principal and Administration, restroom facilities and a work/copy room
- Additional office space includes 3 offices, 1 conference room, a reception area, meeting room, and restrooms.

Playground/ Garden

- The area surrounding the school is designated as play areas and garden areas.
- Play areas incorporate play structures and grass fields.
- Covered outdoor tables are available for student lunches and outdoor learning opportunities

Parking

- A parking lot is located at the front of the school on Nectarine Ct. and on Walnut St.

Grow Academy Shafter

GAS is located within the County of Kern at
471 W. Los Angeles Ave., Shafter, CA 93263.

The facility consists of the following details:

Size and Location

- The campus occupies approximately 47,000 square feet
- Located in the City of Shafter on approximately 12 acres

Classrooms

- 24 spacious classrooms opening to a central courtyard incorporating sections of the organic garden
- Three full service boys and girls' bathrooms
- Three kindergarten classrooms housing their own restroom facilities
 - Learning Lab/Library

The Learning Lab/Library

- Large instructional space for multi-classroom use, project based learning, and small group instruction

Café

- A large open space for school assemblies and programs outfitted with seating for lunch and supper service.
- A commercial cafeteria with all necessary equipment to provide meal preparation and service.

Office

- Office space includes a reception area, private offices for the Principal and Administration, restroom facilities and a work/copy room.
- Additional office space includes three offices, one conference room, a reception area, meeting room, and restrooms.

Playground/ Garden

- The area surrounding the school is designated as play areas and Garden areas.
- Play areas incorporate play structures and grass fields.
- Covered outdoor tables are available for student lunches and outdoor learning.

Parking

- A parking lot is located at the front of the school on West Los Angeles Avenue.

ELEMENT 5: GOVERNANCE STRUCTURE

Governing Law The governance structure of the charter school, including, but not limited to, the process to be followed by the charter school to ensure parental involvement. Education Code Section 47605.6(b)(5)(E).

Nonprofit Public Benefit Corporation

The Charter School will be a directly funded independent charter school operated by GPS, a California Nonprofit Public Benefit Corporation, pursuant to California law, which has 501(c)(3) tax exempt status. The Grimm Family Education Foundation will serve as the sole statutory member, as defined in Corporations Code Section 5056, of GPS.

The Charter School will operate autonomously from the KCBOE, with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between KCSOS and the Charter School. Pursuant to Education Code Section 47604(c), the County Board shall not be liable for the debts and obligations of the Charter School, operated by a California nonprofit benefit corporation, or for claims arising from the performance of acts, errors, or omissions by the Charter School as long as the County has complied with all oversight responsibilities required by law (Appendix H: Articles of Incorporation; Appendix I: Bylaws; and Appendix J: Conflict of Interest Code).

Board of Directors

The Charter School will be governed by a Board of Directors (“Board” or “Board of Directors”) in accordance with its adopted corporate bylaws, which shall be consistent with the terms of this charter. The Board of Directors shall have no less than five (5) and no more than seven (7) members, with expertise among members in the areas of education, law, real estate/facilities, business/finance, and organization. The Board consists of educators, community representatives and other stakeholders.

The Board composition is determined by the Grimm Family Education Foundation (GFEF), which is the sole statutory member. In addition, in accordance with Education Code Section 47604(b), the authority that grants the charter to a charter school to be operated by a nonprofit public benefit corporation shall be entitled to a single representative on the Board of Directors of the nonprofit corporation. If the County places a representative on the Board, the total number of Board members may be increased by one to maintain an odd number of Board members.

All members of the Charter School Board of Directors shall be designated by the sole statutory member, GFEF. Board members shall serve a term of 2 years.

The Charter School Board has adopted a conflict-of-interest code which complies with the Political Reform Act, Government Code Section 1090, *et seq.*, as set forth in Education Code Section 47604.1, Corporations Code Conflicts of Interest rules, and any charter school specific conflicts of interest regulations. As noted above, the Conflict of Interest Code is attached as Appendix J: Conflict of Interest Code.

The Charter School has adopted a conflict resolution policy for internal disputes, containing a resolution process to be used for all internal disputes related to the Charter School's operations. The Charter School shall also maintain a Uniform Complaint Policy and Procedures as required by state law. Parents, students, Board members, volunteers, and staff at the Charter School shall be provided with a copy of the Charter School's policies and internal dispute resolution process, which is included in Appendix K: Parent/Student Handbook. The County shall promptly refer all disputes not related to a possible violation of the charter or law to the Charter School.

GPS posts meeting notices at the Charter School campuses and network office in advance of all Board meetings to be held every other month, in accordance with the Brown Act and Education Code Section 47604.1(c). A scribe records all meeting minutes and publishes them for all stakeholders to view. GPS also posts agendas, meeting times, and minutes on its website.

GPS's Board of Directors complies with the Brown Act and Education Code Section 47604.1(c).

The Board holds ultimate responsibility for the operation of GPS, its compliance with applicable laws and regulations, its financial soundness, and the execution of its mission. The Board solicits input and opinions from the parents of students, the faculty and staff regarding issues of significance and weighs the input and opinions carefully before taking action. The Board focuses its work on:

- Upholding the values, vision, mission, and strategic goals of GPS
- Providing strategic vision
- Hiring and evaluating the CEO
- Creating external or sub-committees as needed, including but not limited to, a nominating committee and an audit committee
- Ensuring compliance with applicable law such as the Public Records Act and policies such as Conflict of Interest.
- Approving and monitoring the Charter School's budget and the Charter School's fiscal practices, including solicitation and receipt of grants and donations
- Providing notice and holding meetings in compliance with the Brown Act
- Approving personnel policies
- Approving and monitoring management of school liabilities, insurance, health, safety, and risk-related matters

The Board adopts and maintains policies and procedures regarding self-dealing and conflicts of interest, as well as policies and procedures regarding internal controls that will prevent fraud or embezzlement, as provided in Appendix L: Fiscal and Operational Policies and Procedures Manual.

The Board may initiate and carry out any program or activity that is not in conflict with or inconsistent with any law and which is not in conflict with the purposes for which charter schools are established. The Board may execute any powers delegated to it by law, and shall discharge any duty imposed by law upon it and may delegate to an employee of the corporation any of those duties with the exception of budget approval or revision, approval of the fiscal audit

and performance report, and the adoption of Board policies. The Board, however, retains ultimate responsibility over the performance of those powers or duties so delegated. Such delegation will:

- Be in writing;
- Specify the entity designated;
- Describe in specific terms the authority of the Board of Directors being delegated, any conditions on the delegated authority or its exercise and the beginning and ending dates of the delegation; and
- Require an affirmative vote of a majority of Board members.

The Board will receive proper training annually. Some of the topics for the training sessions are:

- Brown Act
- Conflict of Interest
- Delineation of Roles and Responsibilities
- Strategic Planning and Thinking
- Legal and Financial Responsibilities
- Effective Board-Staff Relations
- Creating Effective Committees
- Effective Board Self-Assessment
- Ethics

The above list is a sample and is not meant to be exhaustive.

Sole Statutory Member

The sole statutory member of the Board is the Grimm Family Education Foundation, a California nonprofit corporation with 501(c)(3) status, located in Bakersfield, CA. The Foundation was created to support education programs for students from kindergarten through college, provide alternative educational opportunities to under-served children and families and address the achievement gap between white and minority students in rural Kern County, California.

The Foundation is responsible for (1) identifying and appointing the individuals who serve as the Board of Directors of the Charter School; (2) filling vacancies on the corporation's Board of Directors; (3) removal of the corporation's directors; (4) any merger and its principal terms and any amendment of those terms; (5) amendment to the corporation's bylaws; (6) any election to dissolve the corporation; and (7) as otherwise required under the California Nonprofit Public Benefit Corporation Law and/or set forth in the Bylaws of the Charter School. The Articles of Incorporation of the Foundation are attached as Appendix H: The Articles of Incorporation of the Foundation.

Grow Public Schools' Organizational Leadership

As illustrated in Appendix M: GPS Organizational Chart, the CEO reports to the GPS Board of Directors and is responsible for the entire operation of the organization. The CEO serves as the

key external representative on behalf of the school network to the local communities, the Greater Kern County region, and charter school authorizers. The CEO carries out the mission and vision of the Board of Directors of providing a high-performing education composed of academic excellence, character, leadership and health and wellness. This individual, who is responsible for the hiring and firing of employees, will be an exceptional manager, motivating leader, and a strong relationship builder with demonstrated success in a similarly situated school or organization. The CEO will work with the Board of Directors, principals, GPS home office staff, teachers, parent organizations, and community leaders in the following specific areas:

- Executive Leadership
- Academics
- Operations
- Financial Management Compliance
- External Relations

Organizational Leaders' Qualifications

Chief Executive Officer

- Organizational leadership experience with a proven record of success in leading cross-functional teams to achieve ambitious results in the field of education;
- Strong strategic thinking and planning skills, with an ability to manage multiple concurrent projects and priorities effectively;
- Exceptional communication skills with an ability to motivate staff, parents, community leaders, and other school stakeholders;
- Experience forming, cultivating, and expanding partnerships with key constituents in the public and private sectors, such as foundations, individuals, and government agencies;
- Strong financial acumen including a background in budgeting, audit processes, investment oversight, and financial reporting;
- A proven track record of fundraising from charitable foundations, businesses, individuals, and public sector institutions;
- Knowledge of local, state, and federal laws applying to charter public schools;
- Utmost personal integrity that balances a strong commitment to transparency with necessary confidentiality in sensitive matters;
- An unwavering dedication to establishing and maintaining a positive, respectful relationship with students, staff, parents, and community members;
- A Master's degree or other advanced professional degree strongly preferred;
- At least 15 years of professional experience, preferably within the K-12 education sector; and
- A valid administrative credential or license is preferred;
- Previous experience within a charter school environment is highly desirable

Chief of Schools

- Masters degree in a related field
- Ten (10) years or more experience in a K-12 school(s) as a teacher

- Valid California Teaching Credential
- Proven success leading strategic educational activities, such as developing and delivering new curriculum, pedagogy, professional development, and assessments which led to academic growth

Chief Business Officer

- BA/BS in a related field
- At least five years in a related leadership or managerial position

Chief Academic Officer

- Masters degree in a related field
- Ten (10) years or more experience in a K-12 school(s) as a teacher
- Valid California Teaching Credential
- Proven success leading strategic educational activities, such as developing and delivering new curriculum, pedagogy, professional development, and assessments which led to academic growth

Principal

- BA/BS in a related field.
- California Administrative Credential; clear preferred
- Three to five years' experience teaching elementary school and/or secondary school.
- Clear California Teaching Credential.
- Previous experience in a related school or school district leadership position (coach, counselor, director, administrator, etc.)

Assistant Principal

- Bachelor's degree in Education, Liberal Arts or related field
- California Administrative Credential; clear preferred
- Clear California Teaching Credential
- Minimum of 3 years teaching experience
- Previous experience in a related school or school district leadership position (coach, counselor, director, administrator, etc.)

Dean of Culture

- Bachelor's degree required; Master's or higher preferred
- Multiple Subject Teaching credential or PPS credential
- Formal experience working with elementary and middle school scholars
- Strong oral and written communication skills including advocacy skills
- Fluency in Spanish is highly desired
- Experience working with at-risk communities

Administrative Department Employee

- High school degree or equivalent
- Bachelor's degree in business administration, communications, or a related field preferred
- Prior experience in an administrative or office management role

Human Resources Department Employee

- Bachelor's degree in Human Resource Management or related field degree preferred.
- Human Resources certification preferred.
- Strong understanding of human resources laws, policies and procedures
- Prior experience in human resources administration

Accounting Department Employee

- High school diploma or equivalent required
- Bachelor's degree in accounting or related field preferred
- Minimum of 1 year of experience in accounting or bookkeeping
- Experience with online accounting systems, Microsoft Office and/or Google document platforms

Charter School Committees

English Learner Advisory Committee (ELAC)

The ELAC is composed of parents, teachers, and the principal. Each school shall have its own English Language Advisory Committee, as each school has an EL population of at least 21 EL students. The purpose of this committee shall be to:

- Review the school's needs assessment as described in the LCAP
- Review and assess the effectiveness of the EL Plan with the principal, teachers, other school personnel, and parents and offer suggestions to the SSC for the implementation of the school plan
- Implement the EL Plan
- Review the annual language census.
- Implement strategies that make parents aware of the importance of regular school attendance

The membership of this committee shall be seven (7). The percent of parents on the committee shall be consistent with the percent of EL students enrolled at the school.

Parent Advisory Committee (PAC)

The PAC is a network-level advisory committee composed of parents who advise and collaborate with the Executive Leadership Team on a quarterly basis.

- Six total members representing TK-2nd grade, 3rd-6th grade, and 7th-8th grade families provide information and input on a variety of mission-critical items.
- The committee will be advisory in nature and will not require a quorum for voting purposes.
- Three parent representatives from each school represent the diversity of the student body and commit to attend four scheduled PAC meetings a school year.
- Parent representatives will work closely with family liaisons to report back to the School Site Council and school parent / teacher groups (SPGA and POGA).
- Members are expected to be candid and forthright, but also professional, courteous, and solution-oriented.
- Members are expected to solicit input and feedback from other parents to inform and enrich the dialogue.

Leadership Advisory Council (LAC)

The LAC is a network-level advisory committee composed of teachers and staff who advise the Executive Leadership Team and provide ongoing feedback to foster open channels of communication across GPS. The committee provides an important voice for educators and staff across the network's decision-making process, as well as provides insights, suggestions, and perspectives on critical educational/culture related topics.

- Ten total members (three teachers and two support staff per school site) representing TK-2, 3-6, and 7-8 as well as representation from staff among the library, arts, ELO-P, and special education..
- The LAC, in conjunction with School Leadership Teams, will enable better educational decisions, and, ultimately, lead to greater and sustained student learning and success.
- LAC representatives will work closely with school principals to report back to the School Leadership Teams/Faculty.
- Members are expected to be candid and forthright, but also professional, courteous, and solution-oriented.
- Members are expected to solicit input and feedback from colleagues to inform and enrich the dialogue.

Grow Student Council (GSC)

The GSC is a network-level group of students who reflect a similarity to school site student councils and advise the Executive Leadership Team with ongoing feedback to elevate student voice and student experience while informing campus and network decision making, while providing students with a safe place for students to apply the leadership and communication skills.

Members, Selection & Responsibilities

- Six members made up of students from each GPS campus (One student representing grades 3-6, and two students representing 7-8.

- Representatives from each campus will be selected from the existing student leadership bodies on each campus.
- Interested students will be asked to complete a short application, including providing biographical information and a very brief statement as to why they wish to serve on the GSC.

Selection Criteria:

- 3.0 GPA or better GPA, preferred
- No failing grades or unsatisfactory marks on the preceding end-of-year report card
- Regular school attendance
- Usually arrives at school on time
- Must be endorsed by the school principal
- Must successfully complete the application process, including a personal interview

Star Parents of Grow Academy (SPGA)

The SPGA is composed of teachers, parents, and the principal. It is organized for the purpose of promoting the interests of GAA in cooperation with the administrators and teachers. In addition, they provide a forum for the sharing of ideas that will benefit GPS and for educating parents about the educational program. Parents who attend meetings will become voting members. An interpreter will be present at each meeting.

Parents of Grow Academy (POGA)

The POGA is composed of teachers, parents, and the principal. It is organized for the purpose of promoting the interests of GAS in cooperation with the administrators and teachers. In addition, they provide a forum for the sharing of ideas that will benefit GPS and for educating parents about the educational program. All parents are invited to attend, and those who do so become voting members. An interpreter will be present at each meeting.

Parental Involvement

As mentioned in the Parent/Student Handbook, Grow families are strongly encouraged, but in no way required, to complete thirty (30) hours of “engagement hours” per family for each school year their child is enrolled. All approved activities and workshops coincide with research and good parenting practices aimed at ensuring students succeed in school. Research shows that parents involved in their child’s learning at school result in higher student achievement and overall school experience.

There are a number of opportunities for parental involvement:

- Parents, students, teachers and school administrators meet regularly to assess individual students’ learning plans assessing progress and establishing learning goals.
- Parent/teacher conferences are an essential part of the relationship between GPS and families. Parent/teacher conferences are held regularly and serve as a continuation of

conversations in which principals, teachers and families discuss children's progress and develop strategies for helping students be successful through the entire school year.

- GPS helps families establish home environments to support children as learners by offering parent education and other training such as Loving Solutions and Parent Project. GPS also provides opportunities for families to receive support with health, nutrition and other services.
- Teachers conduct home visits at the beginning of each school year to help remove any barriers, build trust, and establish communication with a common goal: the success of the student.
- Volunteer opportunities are available to help support teachers, administrators, students and other parents. Volunteers are encouraged and empowered to help in the classroom, lead extracurricular activities, assist in leadership opportunities, attend field trips and make donations. A parent volunteer survey is sent out to identify available parent/guardian talent, available times and days for volunteers.
- Parents are involved and included in a variety of decision-making and parent leadership opportunities such as SSC, ELAC, POGA, SPGA, and PAC to lobby and encourage ongoing work for school transformation and improvements.
- Strong partnerships and collaborations with the community strengthen school programs by bringing awareness and information on free resources and services available to the Grow community on health, cultural, recreational, social, behavioral and other supports that link families to learning and awareness.
- Parents may also be asked to complete evaluations each year addressing the strengths and weaknesses of various Charter School programs, which will be considered for ongoing improvement.
- Completing the annual Parent Satisfaction Survey and LCAP surveys for ongoing input and feedback
- Effective school-to-home and home to school communications is designed to keep parents informed of happenings of the school and in the classroom as it relates to our scholars and families. All communication is offered in English and Spanish through a variety of communication platforms, newsletters and postings.
- Parents are invited to attend monthly Coffee & Conversation for an opportunity to come together, engage in meaningful conversations, and learn from one another, where you can share your ideas and ask questions while connecting with our principal, support staff, and other parents.
- An annual Spring Open House is offered to inform parents about our Annual LCAP, share attendance expectations, share up to date testing data, Testing & Study Tips, Promotion, and receive feedback.
- Family Literacy Night, Family Math Night and POGA/SPGA Family Nights are ways to help build a stronger community support system so that students can thrive in school and beyond. By bringing families together on campus, family nights enhance student achievement, highlight what students are doing in class, support student learning at home, boost school improvement to meet whole-school goals and motivate students for long-term educational success.
- Family Cooking Nights offer a fun, engaging and collaborative experience for families in the ESY kitchen while making delicious and healthy recipes.

- Monthly Community Workshops are offered for parents/guardians to learn about resources and services offered in the community such as city library, health services, and food pantries.
- Transition to High School workshops are offered in the Spring in partnership and collaboration with local high schools to inform and prepare families for what they need to know and the process of supporting their child's transition to high school.

ELEMENT 6: EMPLOYEE QUALIFICATIONS

Governing Law: The qualifications to be met by individuals to be employed by the charter school. Education Code Section 47605.6(b)(5)(F).

Qualifications of School Employees

GPS shall recruit and retain professional, effective, and qualified personnel for all administrative, instructional, instructional support, and non-instructional support capacities. GPS recruits employees who believe in the instructional philosophy outlined in its mission statement and vision. In accordance with Education Code 47605.6(e)(1), GPS shall be nonsectarian in its employment practices and all other operations. The Charter School shall not discriminate against any individual (employee or pupil) on the basis of the characteristics listed in Section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, or association with an individual who has any of the aforementioned characteristics). The Charter School will adhere to California laws, including fingerprinting and prohibitions regarding the employment of any person who has been convicted of a serious or violent felony, a sex offense, or a controlled substance offense.

All employees must furnish or be able to provide:

- Risk assessment or examination for Mantoux tuberculosis (TB)
- Fingerprinting for a criminal record check. Applicants will be required to provide a full disclosure statement regarding prior criminal record. Prior to the first day of work for every employee, GPS will process all background checks through the Department of Justice and ensure appropriate clearance.
- Documents establishing legal status to work in the United States.
- All employees should possess the personal characteristics, knowledge base and/or relevant experiences in the responsibilities and qualifications identified in the posted job description as determined by GPS. General job descriptions have been developed for the administrative staff, teachers, other certificated staff, office personnel, and classified staff.

Administrative and leadership staff job descriptions are referenced in Element 5, Governance. Below are the key job qualifications for other certificated and classified staff

With regard to instructional staff GPS shall comply with Education Code Section 47605.6(l), which states:

Teachers in charter schools shall be required to hold the Commission on Teacher Credentialing certificate, permit, or other document required for the teacher's certificated assignment. These documents shall be maintained on file at the charter school and shall be subject to periodic inspection by the chartering authority. A governing body of a direct-funded charter school may use local assignment options authorized in statute and regulations for the purpose of legally assigning certificated teachers, in accordance with all of the requirements of the applicable

statutes or regulations in the same manner as a governing board of a school district. A charter school shall have authority to request an emergency permit or a waiver from the Commission on Teacher Credentialing for individuals in the same manner as a school district.

All teachers will be appropriately credentialed for their certificated assignment. All teachers will have a certificate of clearance and satisfy the requirements for professional fitness pursuant to Sections 44339, 44340, and 44341. The governing body of GPS may use local assignment options authorized in statute and regulations for the purpose of legally assigning certificated teachers, in accordance with all of the requirements of the applicable statutes or regulations in the same manner as a governing board of a school district. GPS has the authority to request an emergency permit or a waiver from the Commission on Teacher Credentialing for individuals in the same manner as a school district.

All teachers will be CLAD or a California Commission on Teacher Credentialing equivalent certified to serve ELs. In order to recruit and attract well qualified teachers, GPS will advertise positions on websites such as EdJoin, as well as local newspapers and other publications.

Teacher Qualifications

Plan, organize and implement standards-aligned and differentiated instructional lessons in a learning environment that guides and encourages students to develop and fulfill their academic potential. Work is performed under the supervision of the principal. Teachers will work collaboratively with instructional staff, the ESY, and learning lab staff within our blended learning model to ensure that school wide goals are met.

Accordingly, a teacher of core academic subjects (including English language arts, mathematics, science, and social studies) must have:

- Bachelor's degree
- A CA state Multiple or Single subject teaching credential or intern credential, with an English Learner Authorization as required by the state of California, or be eligible to apply for an emergency teaching permit (PIP, STSP, or Waiver)
- Demonstrated mastery of classroom skills including classroom management, planning, assessment and instructional practice
- Proficiency with various technologies and teaching tools
- Bilingual ability preferred but not required

Credentialed teachers assigned to a TK class will need one of the following by August 1, 2025:

- At least 24 units in early childhood education, or childhood development, or both
- Professional experience in a classroom setting with preschool age children meeting the criteria established by the Lashon governing board that is comparable to the 24 units of education
- A child development teacher permit, or an early childhood education specialist credential, issued by the Commission on Teacher Credentialing

GPS teachers have the opportunity for career advancement. Advancement up the GPS career ladder is based on the impact of that teacher's instruction, based on student academic outcomes as well as their ability to collaborate across teams of teachers and school leaders; satisfaction of the families served by this teacher is another measure of success. We believe teachers need a career path which rewards their impact with great leadership responsibility and greater compensation. Creating a career ladder has several advantages, including employee retention, succession planning, and better career development. (CA State Dept. of Employee Development, 2003).

GPS has several different instructional support staff members.

Instructional Coach, Special Education Coach/Coordinator, Intervention Coach Qualifications

The role of the Instructional Coach, Special Education Coach/Coordinator, and Intervention Coach is to promote reflection, provide guidance and structure where needed, and focus on strengths, collaboration and common issues of concern. They are responsible for ensuring high-quality instruction in classrooms through modeling, co-planning, co-teaching and providing feedback to teachers. They work collaboratively as a team with members of the school site leadership and the CAO. They will demonstrate and model a passion for education reform and leadership.

- Valid clear CA credential or commensurate experience leading teachers
- Master's degree in Education or related field preferred
- A minimum of 5 years of successful teaching experience
- Ability to demonstrate development and delivery of high quality instructional professional development to K-12 teaching faculty

Small Group Instructor Qualifications

The SGI is responsible for working with teachers and students to help facilitate learning in the classroom. The ideal candidate will work collaboratively with peers, teachers, and students, have a deep commitment to student achievement, hold students and self to high expectations, and uphold the school culture at all times. This assignment is designed to ensure all scholars have access to rigorous, research based learning opportunities at their instructional level as well as prepare the incumbent to become a classroom teacher within 12-18 months.

- High school diploma and at least 90 semester units earned (135 quarter units)
- Bachelor's Degree preferred
- Successful passage of the CBEST or completion of another Basic Skills Requirement as required by the Commission on Teacher Credentialing
- Possession of a Substitute Teaching Permit
- Ability to follow directives and carry out lessons as prescribed
- A desire to improve professionally, open to receiving coaching and feedback
- Flexible to changing work environment with a positive attitude
- Ability to read and write simple correspondence

- Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages

TK Aide Qualifications

The Transitional Kindergarten Aide is responsible for working with teachers and students to help facilitate learning in the classroom. The ideal candidate will work collaboratively with peers, teachers, and students, have a deep commitment to student achievement, and uphold GPS school culture at all times.

- High school diploma and
 - Two years of college (48 units), or
 - A. A. degree (or higher), or
 - Pass a local assessment of knowledge and skills in assisting in instruction.
- Experience working with ELs is a plus
- Fluency in Spanish preferred

Early Childhood Education Aide Qualifications

The Early Childhood Education (ECE) Aide is responsible for working with teachers and students to help facilitate learning in the classroom. The ideal candidate will work collaboratively with peers, teachers, and students, have a deep commitment to student achievement, and uphold GPS school culture at all times.

- High school diploma or equivalent required
- A.A. degree or equivalent preferred
- Familiarity with student achievement data
- Knowledge of different educational software such as Accelerated Learner
- Experience working with ELs is a plus
- Fluency in Spanish preferred

Special Education Aide Qualifications

The Special Education Aide is responsible for working with the teachers and students to help facilitate learning in the classroom. The Special Education Aide will provide student support in line with their IEP. The ideal candidate will work collaboratively with peers, teachers, and students, have a deep commitment to student achievement, and uphold GPS school culture at all times.

- High school diploma or equivalent
- A.A. degree or equivalent
- Strong interpersonal skills using tact, patience, and courtesy.
- Experience working with ELs is a plus
- Fluency in Spanish preferred

Edible Schoolyard Instructor Qualifications

The ESY Instructors are responsible for facilitating hands-on learning in the garden and kitchen spaces. The ESY Instructors also maintain the garden and kitchen spaces. The ideal candidate will work collaboratively with peers, teachers, and students, have a deep commitment to student achievement, and uphold GPS school culture at all times.

- High school diploma or equivalent
- Bachelor's degree preferred
- Experience in agriculture, gardening, culinary, or kitchen setting
- Experience working with young students
- Educational experience in related fields preferred

Teacher Resident Qualifications

GPS partners with the Alder Graduate School of Education (GSE) to provide a Teacher Residency Program. Candidates accepted into this program will be employed as Teacher Residents throughout the duration of their credentialing program. The ideal candidate will work collaboratively with educators, have a deep commitment to student achievement, hold students and self to high expectations, and uphold the school culture at all times. Teacher Residents are responsible for supporting classroom instruction, with a gradual increase of Teacher responsibilities.

- Bachelor's degree
- Valid California substitute teaching permit
- Proof of enrollment in the Alder Graduate School of Education
- Prior experience in education preferred

Non-instructional Support Staff Qualifications

Office Manager Qualifications

The GPS Office Manager is responsible for the daily administrative operations of the Academy, in support of the goals, policies and procedures developed by the Principal. The Office Manager supports the office staff, exemplifies high professional standards, and personifies the GPS vision, mission, and core values of the school community.

- Excellent written and verbal communication skills
- Ability to assess performance and develop methods and techniques for improvement
- Proven ability to work collaboratively on projects
- Fluency in Spanish
- Demonstrated ability to manage projects and supervise staff
- 3-5 years administrative experience, preferably in school front office setting
- Proficiency and experience with Microsoft Office, Google Apps, and equivalent student database software

Aide and Clerk Qualifications

The classified Aides and Clerks are responsible for supporting the operations of various non-instructional departments within the schools, including the administrative office, café, and facilities. The Aides and Clerks support their department's staff, exemplifies high professional standards, and personifies the GPS vision, mission, and core values of the school community.

- High school diploma or equivalent preferred
- Demonstrated skill and experience in a similar department
- Café employees must have or be willing to obtain a Serve Safe Food Handler's certification.

Executive Chef and Sous Chef Qualifications

The Executive Chef and Sous Chef are responsible for supervising, monitoring, and overseeing the school's meal program including daily food preparation, menu planning and food procurement operations and activities. These employees work with site leadership to ensure they meet the school's commitment to serving high quality, cost effective, healthy school food.

- High school diploma or equivalent
- ServSafe Manager Certification
- Culinary Degree/Certificate preferred
- Staff culinary and food safety training experience
- Nutrition education experience preferred

Facilities Manager Qualifications

The Facilities Manager has direct responsibility for overseeing all aspects of custodial management and maintenance at the school site. This position carries out or supervises all tasks related to maintaining the buildings, facilities, and equipment of the Academy. The Facilities Manager shall also oversee campus cleanliness, storage solutions, external vendor relations, and general building maintenance of all facilities.

- High school diploma or equivalent
- Experience overseeing custodial operations
- Experience in an educational setting preferred

Afterschool Program Site Lead Qualifications

The Afterschool Program Site Lead is responsible for the implementation and day-to-day management of the supplemental (before and after school) expanded learning programs on their site. The ideal candidate will work collaboratively with peers, teachers, and students, have a deep commitment to student achievement, and uphold GPS school culture at all times.

- High school diploma or equivalent
- Bachelor's degree or equivalent experience required. CA Credential preferred

- Previous experience in a related leadership position preferred
- Ability to read, write, and speak Spanish proficiently preferred

Licensed Vocational Nurse Qualifications

The Licensed Vocational Nurse strengthens the learning environment by improving and protecting the health status of children by identification and assistance in the removal or modification of health related barriers to the learning process for individual children. In addition, the school nurse is qualified and prepared to provide assistance at the time of injury or illness.

- A current California Registered Nurse License
- Working knowledge of the California Education Code, Nurse Practice Act, Health and Safety Code and Business & Profession Code and other state and federal regulations
- Knowledge of principles of child development, health, safety and nutrition
- A minimum of 1 year LVN experience in an elementary school setting preferred

Pupil Personnel Services Employee Qualifications

Pupil Personnel Services Employee includes the School Psychologist, Speech Pathologist, School Social Worker, and Counselor. These employees provide professional assessments, services, and case management within their field.

- A valid Pupil Personnel Services Credential for their field required
- Master's Degree in related field preferred
- 3-5 years' experience in school setting preferred

Recruitment, Selection, Training and Evaluation

The GPS Home Office will be responsible for recruitment efforts for all positions in collaboration with site leadership. GPS primarily focuses on recruitment locally, across the communities we serve, to ensure the hiring of individuals that represent Kern County; however, GPS also commits to attracting educators outside of the community to ensure diversity. Hiring managers select ideal candidates based on qualifications and alignment with the mission, vision, and core values of GPS.

All employees of the organization participate in professional development. Instructional staff will meet for professional development on a weekly basis. Non-instructional staff will be offered professional development opportunities throughout the year based on team growth needs.

All employees will be evaluated annually based on their performance and ability to meet individual and school-wide goals, along with professional evaluation measures. Staff will also participate in mid-year reviews to gauge progress on their goals and develop opportunities to re-focus on year-long goals.

Compensation and Benefits

All GPS employees will be individually contracted. The individual contract will address, among other issues, salary, health and welfare benefits, work schedules and responsibilities, accountability measurements, and standards for performance evaluations. Mandatory benefits, such as workers compensation, unemployment insurance, Medicare, and social security (for non-STRS members) will be provided by GPS. Life, health, dental, vision, and related benefits will also be available to all full-time employees.

In order to attract high quality educators, teachers will receive a competitive base salary commensurate with that of teachers in the district where the Charter School is located, plus up to an additional 10% merit based stipend. Teachers may also be eligible to receive longevity bonuses based on the longevity bonus structure outlined in the Salary Schedule. A component of teacher compensation will include the following:

- Personal achievement of Significant Gains for students which they have directly instructed;
- Parent and Administration satisfaction with their teaching;
- Peer and Administration satisfaction with their mentoring and instructional leadership.

Additional compensation will be provided to teachers who work above and beyond the school year (intersessions, after-school, etc.).

Administrative employee salaries will also reflect the Charter School's desire to attract well-qualified and motivated individuals. These employees (network and school principals) will also be eligible for performance and incremental bonuses based on schoolwide achievement and growth.

ELEMENT 7: HEALTH AND SAFETY PROCEDURES

Governing Law: The procedures that the charter school will follow to ensure the health and safety of pupils and staff. These procedures shall require all of the following:

- (i) That each employee of the charter school furnish the charter school with a criminal record summary as described in Section 44237.*
- (ii) The development of a school safety plan, which shall include the safety topics listed in subparagraphs (A) to (J), inclusive, of paragraph (2) of subdivision (a) of Section 32282 and procedures for conducting tactical responses to criminal incidents.*
- (iii) That the school safety plan be reviewed and updated by March 1 of every year by the charter school. Education Code Section 47605.6(b)(5)(G).*

The health and safety of GPS staff and pupils is a high priority. GPS will follow all required safety regulations including emergency policies and procedures. In order to provide safety for all students and staff, GPS will maintain and implement full health and safety policies and procedures and risk management policies at its school sites in consultation with its insurance carriers and risk management experts. These procedures are incorporated into the Charter School's student and staff handbooks and will be reviewed on an ongoing basis by the CEO and the Board of Directors. GPS shall ensure that staff are trained annually on the health and safety policies. Attached ([Appendix N: Health and Safety Policies](#)) are the health and safety policies and procedures of the Charter School. The policies and procedures are kept on file for review on an ongoing basis. GPS may create additional policies and procedures as the need occurs and to stay in compliance with changes to local, state, and federal laws and regulations. The following provides a brief summary of the Charter School's policies:

Procedures for Background Checks

Employees and contractors of GPS are required to submit to a criminal background check and furnish a criminal record summary as required by Education Code 44237 and 45125.1. Applicants for employment must submit two sets of fingerprints to the California Department of Justice for the purpose of obtaining a criminal record summary. GPS shall not hire any person, in either a certificated or classified position, who has been convicted of a violent or serious felony except as otherwise provided by law, pursuant to Education Code Section 44830.1 and 45122.1. The Principal of the Charter School shall monitor compliance with this policy and report to the Board of Directors on a regular basis. The Board Chairperson shall monitor the fingerprinting and background clearance of the Principal. Volunteers working outside of the direct supervision of a credentialed employee shall be fingerprinted and receive background clearance prior to volunteering without the direct supervision of a credentialed employee.

Mandated Child Abuse Reporters

All employees will be mandated child abuse reporters and will follow all applicable reporting laws, the same policies and procedures used by the County. GPS shall provide mandated reporter training to all employees annually in accordance with Education Code Section 44691.

Tuberculosis Risk Assessment and Examination

GPS follows the requirement of Education Code Section 49406 in requiring tuberculosis risk assessments and examinations (if necessary) of all employees, and volunteers who have frequent or prolonged contact with students, prior to commencing employment and working with the students, and for employees at least once each four years thereafter.

Immunizations

All students enrolled are required to provide records documenting immunizations as is required at public schools pursuant to Health and Safety Code Sections 120325-120375, and Title 17, California Code of Regulations Sections 6000-6075. All incoming 7th grade students must be immunized with a pertussis (whooping cough) vaccine booster.

Medication in School

The Charter School will adhere to Education Code Section 49423 regarding administration of medication in school. The Charter School will adhere to Education Code Section 49414 regarding epinephrine auto-injectors and training for staff members.

Vision, Hearing, and Scoliosis

Students are screened for vision, hearing and scoliosis. GPS adheres to Education Code Section 49450 *et seq.* as applicable to the grade levels served by the Charter School.

Emergency Preparedness

GPS adheres to an Emergency Preparedness Handbook drafted specifically to the needs of the school sites. This handbook includes, but is not limited to the following responses: OSHA policy compliance, fire, flood, earthquake, terrorist threats, and hostage situations and is submitted for County receipt and review. This handbook also includes an evacuation plan, and general school safety, injury, and illness prevention procedures. Staff shall receive training in emergency response, including appropriate “first responder” training or its equivalent.

Immigration Policy

GPS shall maintain a policy promoting a safe and secure learning environment for all in accordance with AB 699.

Diabetes

The Charter School shall make type 1 diabetes informational materials accessible to the parent or guardian of a pupil when the pupil is first enrolled in elementary school.

The Charter School will provide an information sheet regarding type 2 diabetes to the parent or guardian of incoming 7th grade students, pursuant to Education Code Section 49452.7. The information sheet shall include, but not be limited to, all of the following:

- A description of type 2 diabetes
- A description of the risk factors and warning signs associated with type 2 diabetes
- A recommendation that students displaying or possibly suffering from risk factors or warning signs associated with type 2 diabetes should be screened for type 2 diabetes
- A description of treatments and prevention methods of type 2 diabetes
- A description of the different types of diabetes screening tests available

Suicide Prevention Policy

GPS shall maintain a policy on student suicide prevention in accordance with Education Code Section 215. The Charter School shall review, at minimum every fifth year, its policy on pupil suicide prevention and, if necessary, update its policy. Pursuant to AB 58 (2021-22), the Charter School will also review and update its suicide prevention policy by January 1, 2025 to incorporate best practices identified by the CDE's model policy, as revised.

Prevention of Human Trafficking

The Charter School shall identify and implement the most appropriate methods of informing parents and guardians of students in grades 6 through 12 of human trafficking prevention resources.

Menstrual Products

The Charter School shall stock the school's restrooms at all times with an adequate supply of menstrual products, available and accessible, free of cost, in all women's restrooms and all-gender restrooms, and in at least one men's restroom. The Charter School shall post a notice regarding the requirements of this section in a prominent and conspicuous location in every restroom required to stock menstrual products, available and accessible, free of cost, pursuant to this section. This notice shall include the text of this section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.

Nutritionally Adequate Free or Reduced Price Meal

The Charter School shall provide each needy student, as defined in Education Code Section 49552, with one nutritionally adequate free or reduced-price meal, as defined in Education Code Section 49553(a), during each school day.

The Charter School shall provide two school meals free of charge during each school day to any pupil who requests a meal without consideration of the pupil's eligibility for a federally funded free or reduced-price meal, with a maximum of one free meal for each meal service period. The

meals provided under this paragraph shall be nutritionally adequate meals that qualify for federal reimbursement.

California Healthy Youth Act

The Charter School shall teach sexual health education and human immunodeficiency virus (“HIV”) prevention education to students in grades 7-8, at least once in junior high, pursuant to the California Healthy Youth Act (Education Code Section 51930, *et seq.*).

Mental Health Education

If the Charter School offers one or more courses in health education to students in junior high, the Charter School shall include in those courses instruction in mental health that meets the requirements of Education Code Section 51925, *et seq.*

Mental Health Information

The Charter School shall create and post a poster at the school site identifying approaches and resources addressing student mental health in compliance with Education Code Section 49428.5. The poster shall be displayed in English and the primary language(s) spoken by 15 percent or more of students enrolled at the school site. The poster shall be prominently and conspicuously displayed in appropriate public areas that are accessible to, and commonly frequented by, students at the school site. The poster shall also be digitized and distributed online to students through social media, internet websites, portals, and learning platforms at the beginning of each school year.

School Safety Plan

The Charter School shall adopt a School Safety Plan, to be reviewed and updated by March 1 of every year, which shall include identification of appropriate strategies and programs that will provide or maintain a high level of school safety and address the Charter School’s procedures for complying with applicable laws related to school safety, including the development of all of the following pursuant to Education Code Section 32282(a)(2)(A)-(J):

- Child abuse reporting procedures
- Routine and emergency disaster procedures
- Policies for students who committed an act under Education Code Section 48915 and other Charter School-designated serious acts leading to suspension, expulsion, or mandatory expulsion recommendations
- Procedures to notify teachers of dangerous students pursuant to Education Code Section 49079
- A discrimination and harassment policy consistent with Education Code Section 200
- Provisions of any school wide dress code that prohibits students from wearing “gang-related apparel,” if applicable
- Procedures for safe ingress and egress of pupils, parents, and employees to and from the Charter School

- A safe and orderly environment conducive to learning
- The rules and procedures on school discipline adopted pursuant to Education Code Sections 35291, 35291.5, 47605, and 47605.6
- Procedures for conducting tactical responses to criminal incidents

The School Safety Plan shall be drafted specifically to the needs of the facility in conjunction with law enforcement and the Fire Marshal. Staff shall receive training in emergency response, including appropriate "first responder" training or its equivalent.

Bloodborne Pathogens

GPS shall meet state and federal standards for dealing with bloodborne pathogens and other potentially infectious materials in the workplace. The Board has established a written "Exposure Control Plan" designed to protect employees from possible infection due to contact with bloodborne viruses, including hepatitis B virus.

Whenever exposed to blood or other body fluids through injury or accident, students and staff should follow the latest medical protocol for disinfecting procedures.

Drug-, Alcohol-, and Smoke-Free Environment

GPS shall maintain a drug-, alcohol-, and smoke-free environment.

Facility Safety

GPS shall comply with Education Code Section 47610 by utilizing facilities that are compliant with the Field Act or facilities that are compliant with the California Building Standards Code. GPS agrees to test sprinkler systems, fire extinguishers, and fire alarms in accordance with Education Code Section 32001 at its facilities to ensure that they are maintained in an operable condition at all times.

Comprehensive Anti-Discrimination and Harassment Policies and Procedures

GPS is committed to providing a school that is free from discrimination and sexual harassment, as well as any harassment based upon the actual or perceived characteristics of race, religion, creed, color, gender, gender identity, gender expression, nationality, national origin, ancestry, ethnic group identification, genetic information, age, medical condition, marital status, sexual orientation, sex and pregnancy, physical or mental disability, childbirth or related medical conditions, military and veteran status, denial of family and medical care leave or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, or any other basis protected by federal, state, local law, ordinance or regulation.

GPS has developed a comprehensive policy to prevent and immediately remediate any concerns about discrimination or harassment at the Charter School (including employee to employee, employee to student, and student to employee misconduct). Misconduct of this nature is serious and will be addressed in accordance with the Charter School's anti-discrimination and

harassment policy, a copy of which is attached as Appendix O: Anti-discrimination and Harassment Policy

A copy of the policy shall be provided as part of any orientation program conducted for new and continuing pupils at the beginning of each quarter, semester, or summer session, as applicable, and to each faculty member, all members of the administrative staff, and all members of the support staff at the beginning of the first quarter or semester of the school year, or at the time that there is a new employee hired.

Bullying Prevention

The Charter School shall adopt procedures for preventing acts of bullying, including cyberbullying. The Charter School shall annually make available the online training module developed by the CDE pursuant to Education Code Section 32283.5(a) to certificated school site employees and all other school site employees who have regular interaction with children.

Homicide Threats

The Charter School shall comply with all requirements under Education Code Sections 49390-49395 regarding mandatory reporting in response to homicidal threats. All employees and Board members who are alerted to or who observe any threat or perceived threat in writing or through an action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity shall make a report to law enforcement.

Gun Safety Notice

Beginning in the 2023-24 school year, at the beginning of the first semester, the Charter School shall distribute a notice to the parents/guardians of each student addressing California's child gun access prevention laws and laws related to firearm safety utilizing the most updated model language published by the CDE.

Athletic Programs

The Charter School shall comply with all applicable laws related to health and safety policies and procedures surrounding athletic programs at charter schools, including but not limited to providing information to athletes regarding sudden cardiac arrest and annually providing each athlete an Opioid Factsheet for Patients. In the event the Charter School participates in any interscholastic athletic programs, it shall comply with all applicable requirements, including, but not limited to, adopting a written emergency action plan for sudden cardiac arrest or other medical emergencies related to athletic programs, and acquiring at least one automated external defibrillator.

ADA Compliance

Every newly constructed facility for GPS is required to meet the requirements of the ADA. Title III of the ADA requires “nondiscrimination on the basis of disability by public accommodations and in commercial facilities”. The design guidelines of the ADA provide particular accessibility requirements for the elements of a new facility, from the site as well as into the buildings.

ELEMENT 8: STUDENT POPULATION BALANCE

Governing Law: The means by which the charter school will achieve a balance of racial and ethnic pupils, special education pupils, and English learner pupils, including redesignated fluent English proficient pupils as defined by the evaluation rubrics in Section 52064.5, that is reflective of the general population residing within the territorial jurisdiction of the county board of education to which the charter petition is submitted. Upon renewal, for a charter school not deemed to be a local educational agency for purposes of special education pursuant to Section 47641, the chartering authority may consider the effect of school placements made by the chartering authority in providing a free and appropriate public education as required by the federal Individuals with Disabilities Education Act (Public Law 101-476), on the balance of pupils with disabilities at the charter school. Education Code Section 47605.6(b)(5)(H).

It is the intention of GPS to seek a balanced population of pupils that mirrors the county, as detailed in the tables below.

Kern County and GPS Enrollment by Subgroup 22-23

	GPS	GPS %	Kern County	Kern County %
English Learners	496	30.92%	36,365	16.71%
Foster Youth	13	0.81%	1,494	0.69%
Homeless Youth	27	1.68%	3,907	1.8%
Migrant Education	34	2.12	5,242	2.41%
Students with Disabilities	181	11.28%	22,465	10.32%
Socioeconomically Disadvantaged	1410	87.91%	148,126	68.07%

GPS' subgroup population exceeds Kern County for ELs, foster youth, students with disabilities, and socioeconomically disadvantaged students. GPS lags slightly behind Kern County for enrollment of homeless youth (0.12%) and migrant education (0.29%).

Kern County Enrollment by Ethnicity 22-23

Ethnicity	Enrollment	Percent
African American	10,107	5.1%
American Indian or Alaska Native	833	0.4%
Asian	4,938	2.5%
Filipino	2,274	1.2%
Hispanic or Latino	133,960	68.0%
Pacific Islander	425	0.2%
White	38,492	19.5%
Two or More Races	3,943	2.0%
Not Reported	2,070	1.1%
Total	197,042	100.0%

Kern County Enrollment by English Language Status 22-23

Grade	Total	English Only (EO)	Initial Fluent English Proficient (IFEP)	English Learner (EL)	Reclassified Fluent English Proficient (RFEP)	To Be Determined (TBD)
KN	17,483	74.8%	1.4%	23.3%	0.0%	0.5%
01	14,295	73.3%	2.0%	23.9%	0.8%	0.1%
02	14,264	72.2%	2.7%	23.1%	1.9%	0.1%
03	14,948	70.0%	3.3%	24.1%	2.6%	0.0%
04	15,027	68.0%	3.1%	23.4%	5.5%	0.0%
05	15,009	66.1%	1.3%	22.9%	9.6%	0.0%
06	15,262	64.1%	1.5%	19.5%	14.9%	0.0%
07	15,167	62.0%	1.6%	16.7%	19.6%	0.1%
08	14,660	59.6%	1.6%	18.0%	20.7%	0.1%
09	15,658	57.9%	1.6%	12.7%	27.8%	0.1%
10	14,762	56.0%	1.8%	12.2%	29.8%	0.1%
11	15,232	54.1%	2.2%	10.9%	32.8%	0.1%
12	15,275	53.8%	2.1%	9.5%	34.5%	0.0%

Plan to Achieve Racial, Ethnic, Special Education, and English Learner Balance

GPS will develop and implement an annual, comprehensive student recruitment plan rooted in established, evidenced-based practices for recruiting students to achieve racial, ethnic, special education, and English learner balance reflective of the population of Kern County. The plan will ensure that outreach is targeted towards the following subgroups of underserved students in Kern County: racial, ethnic, special education, and ELs. During the interest and enrollment periods, GPS affirms that it will provide relevant enrollment information to inquiring families in multiple languages through its website, telephone, social media, and through television and radio advertisements. Additionally, potential families can request in-person, via email, or over the phone support to navigate the recruitment process and requirements.

Outreach

Each year, GPS will initiate a multi-faceted recruitment strategy. Outreach efforts begin by first mapping community assets and meeting with key educational partners. The school uses this information to refine annual recruitment activities. Regular practices include:

Leveraging existing families and their networks;

- Enlisting support from current families to provide referrals and targeting the siblings of current students.

Community engagement and outreach;

- Conducting open houses and providing information about enrollment at community events, resource fairs, and city council meetings.
- Hosting prospective family nights that enable families to meet with school staff, learn more about the academic program, and tour campus facilities.
- Walking the community and knocking on doors to distribute information about the school and generally being visible in the community.
- An enrollment process that is adopted and implemented to include a timeline that allows for a broad-based recruiting and application process.
- When demand for enrollment exceeds capacity, utilize an admission process that involves a public random drawing, consideration for preferences, and a waiting list.

Creating partnerships with feeder organizations;

- Connecting with local preschool and childcare centers to create partnerships to identify potential families and students.

A multi-media marketing campaign that includes

- Grassroots strategies such as flyering and neighborhood canvassing
- The development of promotional and informal material that appeals to all major student population subgroups, with a particular emphasis on students with disabilities, ELs, and students who are homeless, experiencing housing instability, in foster care, or on probation.

- The distribution of promotional and informational materials to a broad variety of community groups and agencies that serve the various racial, ethnic, ability, language, and interest groups represented in the community.
- Working with local businesses and community resources to assist in the recruitment effort by posting information and advertisements about GPS.
- Coordinating a multi-media marketing campaign in multiple languages.

Shafter Outreach List

American Red Cross, Bakersfield College Nursing Program, Boy Scouts, Girl Scouts, California Highway Patrol, California Milk Advisory Board, CAP-K, CSUB Bakersfield Athletics, Dignity Health, KCSOS Migrant Education Program, Kern County Behavioral Health & Recovery Services, Kern County Children's Dental Health Program, Kern County Community Foundation, Kern County Department of Child Support Services, Kern County Network for Children Collaborative, Kern County Public Health, Omni Family Health, Shafter City Parks & Rec, City of Shafter, Shafter Youth Center, Shafter Family Resource Center Healthy Start, Shafter High School, Shafter Learning Center, United Way, United Way, Clinica Sierra Vista, Women, Infants and Children (WIC),

Arvin Outreach List

Arvin Branch Library, Arvin Fire Department, Arvin High School, Arvin Police Department, CAP-K, City of Arvin, Clinica Sierra Vista, Dignity Health, Dignity Health, United Way, KCSOS Migrant Education Program and Special Education Local Plan Areas (SELPA), Kern County Community Foundation, Kern County Behavioral Health & Recovery Services, Kern County Children's Dental Health Network, Kern County for Children Collaborative, Lamont Elementary School District Family Resource & Learning Center, South Valley Neighborhood Partnership Collaborative

Recruitment Materials

Recruitment materials are available in English and Spanish, and any other predominant language in the community. Recruitment materials will include information about the unique aspects of the GPS program (e.g., the mission and vision, full inclusion program, the ESY, and the school's academic cornerstones). FACE liaisons are key personnel in outreach and recruitment efforts and speak the language(s) used by families and community members.

Nondiscrimination

GPS shall not discriminate or restrict enrollment based on any protected category, including race or ethnicity, disability status, or English learner status. The Charter School shall admit all students who wish to attend, subject to capacity. GPS will ensure an accurate accounting of the student demographics enrolled at each campus, along with documentation of efforts made to achieve a balance of racial and ethnic students, students with disabilities, and ELs in accordance with the standards of charter legislation.

Ongoing Support for Racial, Ethnic, Special Education, and English Learner Balance

To maintain the balance of student population, GPS employs a culture team at each campus, including Dean of Culture, school social workers, counselors, and others who support mental and social emotional health. A team of special education teachers, aides, and full time coaches and special education personnel support students with disabilities and their families. GPS employs a FACE coordinator, who works with a liaison at each site. Academic coaches and intervention specialists support ELs, and the administration and office staff ensure that all students are provided a welcoming and safe environment for learning.

ELEMENT 9: ANNUAL INDEPENDENT FINANCIAL AUDIT

Governing Law: The manner in which annual, independent financial audits shall be conducted, in accordance with regulations established by the state board, and the manner in which audit exceptions and deficiencies shall be resolved. Education Code Section 47605.6(b)(5)(I).

An annual independent financial audit of the books and records of GPS will be conducted as required by Education Code Sections 47605.6(b)(5)(I) and 47605.6(m). The books and records of the GPS are kept in accordance with generally accepted accounting principles, and as required by applicable law, and the audit employs generally accepted accounting procedures. The audit is conducted in accordance with applicable provisions within the California Code of Regulations governing audits of charter schools as published in the State Controller's K-12 Audit Guide.

The CEO or designee is responsible for contracting and overseeing the independent audit. The independent audit will be conducted annually by a certified public accountant selected by the Board of Directors from a list of auditors approved by the State Controller and included within the State Controller's list of educational auditors.

Annual audited financial statements shall be provided to the County, State Controller, and the CDE by December 15th of each year. GPS will resolve audit exceptions and deficiencies, if any, promptly and in a timely fashion. Once any audit exception or deficiency is identified, the CEO or designee will coordinate with the back-office provider to establish an action plan to resolve. The action plan will be reviewed and approved by the deadline established by the Board of Directors to approve the audited financial statements. Any audit exceptions and deficiencies, together with the specific terms and timeline of the actions planned or taken to correct a problem where necessary, will be discussed and reviewed with the Board of Directors prior to the audited financial statements for the year being approved by December 15 of each year. All exceptions and deficiencies and their remedies will be communicated to the Kern County Office of Education in a timely manner thereafter. For any audit exceptions and deficiencies, GPS will establish processes and procedures to minimize the risk of the issues re-occurring. GPS will adhere to the Education Code responsibilities, reporting requirements, and timeline regarding audit exceptions identified by our independent auditor. Any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process contained in this charter, or if applicable, referred to the Education Audit Appeal Panel appeal process as required by Education Code Section 41344. The independent financial audit of GPS is a public record to be provided to the public upon request.

ELEMENT 10: SUSPENSION AND EXPULSION POLICY AND RECOMMENDATIONS

Governing Law: The procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons or otherwise involuntarily removed from the charter school for any reason. These procedures, at a minimum, shall include an explanation of how the charter school will comply with federal and state constitutional procedural and substantive due process requirements that is consistent with all of the following:

(i) For suspensions of fewer than 10 days, provide oral or written notice of the charges against the pupil and, if the pupil denies the charges, an explanation of the evidence that supports the charges and an opportunity for the pupil to present the pupil's side of the story.

(ii) For suspensions of 10 days or more and all other expulsions for disciplinary reasons, both of the following:

(I) Provide timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.

(II) Provide a hearing adjudicated by a neutral officer within a reasonable number of days at which the pupil has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses, and at which the pupil has the right to bring legal counsel or an advocate.

(iii) Contain a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided written notice of intent to remove the pupil no less than five schooldays before the effective date of the action. The written notice shall be in the native language of the pupil or the pupil's parent or guardian, or, if the pupil is a homeless child or youth, or a foster child or youth, in the native language of the homeless or foster child's educational rights holder. In the case of a foster child or youth, the written notice shall also be provided to the foster child's attorney and county social worker. If the pupil is an Indian child, as defined in Section 224.1 of the Welfare and Institutions Code, the written notice shall also be provided to the Indian child's tribal social worker and, if applicable, county social worker. The written notice shall inform the pupil, the pupil's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, county social worker of the right to initiate the procedures specified in clause (ii) before the effective date of the action. If the pupil's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, or county social worker, or the Indian child's tribal social worker or, if applicable, county social worker initiates the procedures specified in clause (ii), the pupil shall remain enrolled and shall not be removed until the charter school issues a final decision. For purposes of this clause, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions specified in clauses (i) and (ii).

(iv) A foster child's educational rights holder, attorney, and county social worker and an Indian child's tribal social worker and, if applicable, county social worker shall have the same rights a parent or guardian of a child has to receive a suspension notice, expulsion notice, manifestation determination notice, involuntary transfer notice, and other documents and related information. Education Code Section 47605.6(b)(5)(J).

GPS has demonstrated a history of success in teaching appropriate student behaviors as a core component of establishing a culture of excellence on campus. GPS implements a PBIS framework that is evidence-based and takes a tiered approach to students' behavioral, social, emotional, and mental health. GPS strives to create a culture of excellence through maintaining a positive, predictable, equitable and safe learning environment where everyone thrives. Throughout the year teachers receive ongoing professional learning and individualized coaching to support the implementation of PBIS on campus.

GPS uses a continuum of evidence-based practices to support individual student needs and collaborates with families and the community to ensure all adults on campus lead through a trauma-informed perspective and embrace culturally responsive practices. This work is led on campuses by the CLT which includes a Dean of Culture, a School Counselor, and a School Social Worker. This team convenes regularly to review data related to the culture and climate of the campus in order to address individual and collective needs. Examples of data include :average daily attendance, chronic absentee rates, office referrals, Kickboard data, and survey data. Through regular data analysis the CLT works to improve culture by designing additional professional learning for teachers, providing group or individual counseling for students, or launching schoolwide campaigns, among a myriad of other potential strategies. The CLT also facilitates other groups on campus that support the work including a PBIS advisory team who provide guidance on the improvement of PBIS systems as well as a Coordination of Services Team who oversee Tier 2 programming. Annually, the team completes the Tiered Fidelity Inventory which provides a measure of the extent to which the school is applying the core features of PBIS. The results are then used as part of continuous improvement efforts.

School Wide Behavior Supports

Each GPS's campus is empowered to develop school wide expectations aligned to the organization's mission, vision, and core values. Each campus, however, uses the same tiered structures, curriculum, and practices to respond to school needs.

GAA STAR Values

- Scholarly: As GA scholars, we will follow directions, use appropriate voice levels, raise our hand for permission to speak and leave our seats, complete all assignments and always do our best work.
- Trustworthy: As GA scholars, we will arrive to class on time, take care of school materials and property, use appropriate language and behavior, and always tell the truth. Scholars will always remain safe throughout campus.
- Assertive: As GA scholars, we will always challenge ourselves, set ambitious goals, use good judgment, advocate for others and be a positive role model.
- Resilient: As GA scholars, we will try our best, increase effort when things get tough, ask for help, and will always keep a positive attitude.

GAS COMETS Values

- Compassionate towards ourselves, each other, and our planet.
- Observant and seek solutions to problems.
- Motivated to conquer anything that comes our way.
- Encouraging our peers to always do their best.
- Trustworthy and always doing what's right.
- Scholarly, punctual, prepared, and productive.

Tier 1: Universal Supports for All Students

At GPS, Tier 1 systems, data, and practices are intended to support everyone including students, teachers, and staff throughout campus. We establish a foundation by explicitly teaching schoolwide expectations across all learning environments and work proactively to achieve a culture of excellence. Below are key practices at this level:

- Collaborating with students, families, and school employees to define positive school/program-wide expectations and prioritize appropriate social, emotional, and behavioral skills.
- Aligning classroom expectations with schoolwide expectations.
- Explicitly teaching expectations and skills to set all students up for success.
- Encouraging and acknowledging expected behavior.
- Preventing and responding to unwanted behavior through a restorative approach.

With health and wellness at the forefront of the GPS program, both campuses embed daily social-emotional learning opportunities. At the beginning of the day students have the option to have breakfast in the classroom. This helps students transition to the academic day and strengthen relationships with peers and educators. Following breakfast students engage in a community circle or SEL lesson using the Getting Along Together or Second Step curriculum.

Universal programming also includes a token economy system that provides students feedback on their behaviors through bonuses and deductions. GPS uses the online platform Kickboard to administer bonuses and deductions that result in a weekly check that both enhances communication between school and home and motivates students to engage in appropriate school behaviors. Both campuses provide behavior incentive programs that include special activities, field trips, as well as a student store.

Tier 2: Targeted Supports

In addition to the Tier 1 foundation, students identified as needing Tier 2 support receive an additional layer of services to target their individual needs. The support provided at Tier 2 is more focused than at Tier 1 but not as intensive as Tier 3. The school's Tier 2 strategies include:

- Providing additional instruction and practice for behavioral, social, emotional, and academic skills primarily in a small group setting
- Increasing adult support and supervision during unstructured portions of the school day (e.g. recess and lunch)

- Providing additional opportunities for positive reinforcement
- Creating specific classroom support plans that include an increase in prompts and re-directions
- Increasing school-family communication

Tier 3: Intensive and Individual Supports

GPS serves a small minority of students at the Tier 3 level when Tier 1 and 2 services have been insufficient. At Tier 3, students receive more intensive, individualized support to improve their outcomes. Tier 3 supports are available to any student with intensive need, whether they receive special education services or not. Tier 3 practices include:

- Providing additional opportunities for positive reinforcement
- Engaging students, educators, and families in functional behavioral assessments and intervention planning
- Providing individualized counseling
- Providing individualized social skills instruction
- Coordinating wraparound services and making community referrals as is necessary
- Implementing individualized, comprehensive, and function-based support

GPS Progressive Discipline Policy

Where appropriate, discipline is needed to correct inappropriate behaviors on campus. GPS believes discipline should be progressive. The progressive discipline policy applies to all students enrolled in a GPS.

Consequences and Interventions

GPS believes that behavioral consequences are intended to intervene to and serve as an opportunity to teach appropriate behaviors for a school campus. The goal of progressive consequences and corresponding interventions is to encourage prosocial behavior. Consequences are one way to create student accountability for behavioral changes.

The goals of the GPS's discipline philosophy include:

- A student understanding how the behavior has caused harm
- Acknowledgement of a different response than the behavior that was committed
- A student assuming responsibility for their actions
- Opportunities to learn prosocial strategies and skills to use in the future
- An understanding that the GPS discipline policy is progressive and more intensive consequences result if a behavior reoccurs

When choosing an appropriate interventions and consequences for a student's behavior, school staff should consider the following:

- Age and developmental stage of the student
- A student's disability or special education status
- Prior conduct
- A student's accountability for their actions and willingness to repair that was caused
- Seriousness of the offense
- The degree of harm caused within the school community
- The safety of any student or staff member

Alternatives to Suspension

In conjunction with the Progressive Behavioral Policy and Restorative Practices program, GPS offers an Alternative to Suspension Program. This program is aimed at providing a meaningful reflective consequence to students who may periodically make poor choices or exhibit ongoing behaviors that are not reflective of our core values. This Alternative to Suspension Program will take place outside normal school hours in order to minimize the academic instructional time that may be missed as a result of a traditional suspension. While participating in this comprehensive alternative to Suspension Program, students may receive:

- Positive Decision-Making Strategies
- Cause and Effect Relationships Instruction
- Reflective Behavioral Activities
- GA Arvin STAR Values Exercises or GA Shafter COMETS Values Exercises
- Math and ELA Instruction
- Career Readiness Education and Planning
- Building Relationships Strategies.

The Parent / Student Handbook has been established to clearly describe discipline expectations in order to promote learning and to protect the safety and well-being of all students at the school. When the suspension and expulsion policy is violated, it may be necessary to suspend or expel a student from regular classroom instruction. The Parent / Student Handbook shall serve as the Charter School's policy and procedures for student suspension and expulsion, and it may be amended from time to time without the need to amend the charter so long as the amendments comport with legal requirements. The Charter School's staff shall enforce disciplinary rules and procedures fairly and consistently among all students. Corporal punishment shall not be used as a disciplinary measure against any student. For purposes of the Student Suspension and Expulsion Policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to school property.

The Charter School administration shall ensure that students and their parents/guardians are notified in writing upon enrollment of all discipline and involuntary disenrollment policies and procedures. The notice shall state that this Policy and Procedures are available on request at the Principal's office.

Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

A student identified as an individual with disabilities or for whom the Charter School has a basis of knowledge of a suspected disability pursuant to the IDEA or who is qualified for services under Section 504 is subject to the same grounds for suspension and expulsion and is accorded the same due process procedures applicable to general education students except when federal and state law mandates additional or different procedures. The Charter School will follow all applicable federal and state laws including but not limited to the Education Code, when imposing any form of discipline on a student identified as an individual with disabilities or for whom the Charter School has a basis of knowledge of a suspected disability or who is otherwise qualified for such services or protections according to due process to such students.

The Suspension and Expulsion Policy and Procedures have been established in order to promote learning and protect the safety and wellbeing of all students at the Charter School. In creating this policy, the Charter School has reviewed Education Code Section 48900 *et seq.* which describe the offenses for which students at non charter schools may be suspended or expelled and the procedures governing those suspensions and expulsions in order to establish its list of offenses and procedures for suspensions, expulsions, and involuntary removal. The language that follows is largely consistent with the language of Education Code Section 48900 *et seq.* The Charter School is committed to annual review of policies and procedures surrounding suspensions, expulsions, and involuntary removals, and, as necessary, modification of the lists of offenses for which students are subject to suspension, expulsion or involuntary removal.

Consistent with this Policy, it may be necessary to suspend or expel a student from regular classroom instruction. This shall serve as the Charter School's policy and procedures for student suspension, expulsion, and involuntary removal, and it may be amended from time to time without the need to seek a material revision of the charter so long as the amendments comport with legal requirements. Charter School staff shall enforce disciplinary policies and procedures fairly and consistently among all students. This Policy and its Procedures will be printed and distributed annually as part of the Student Handbook which will clearly describe discipline expectations.

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of or willfully causing the infliction of physical pain on a student. For purposes of this Policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to school property.

The Charter School administration shall ensure that students and their parents/guardians^{1*} are

^{1*} The Charter School shall ensure that a homeless child or youth's educational rights holder; a foster child or youth's educational rights holder, attorney, and county social worker; and an Indian child's tribal social worker and, if applicable, county social worker have the same rights as a parent or guardian to receive a suspension notice, expulsion notice, manifestation determination notice, involuntary transfer notice, involuntary removal notice, and

notified in writing upon enrollment of all discipline and involuntary removal policies and procedures. The notice shall state that this Policy and its Procedures are available upon request at the CEO's office.

Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

No student shall be involuntarily removed by the Charter School for any reason unless the parent/guardian of the student has been provided written notice of intent to remove the student no less than five (5) school days before the effective date of the action. The written notice shall be in the native language of the student or the student's parent/guardian and shall inform the student, and the student's parent/guardian of the basis for which the student is being involuntarily removed, and the student's parent/guardian's right to request a hearing to challenge the involuntary removal. If a student's parent/guardian requests a hearing, the Charter School shall utilize the same hearing procedures specified below for expulsions, before the effective date of the action to involuntarily remove the student. If the student's parent/guardian requests a hearing, the student shall remain enrolled and shall not be removed until the Charter School issues a final decision. As used herein, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include removals for misconduct which may be grounds for suspension or expulsion as enumerated below.

Grounds for Suspension and Expulsion of Students

A student may be suspended or expelled for prohibited misconduct if the act is related to school activity or school attendance occurring at any time including but not limited to: a) while on school grounds; b) while going to or coming from school; c) during the lunch period, whether on or off the school campus; d) during, going to, or coming from a school-sponsored activity.

Enumerated Offenses

Discretionary Suspension Offenses

Students may be suspended for any of the following acts when it is determined the student:

- a) Caused, attempted to cause, or threatened to cause physical injury to another person.
- b) Willfully used force of violence upon the person of another, except self-defense.
- c) Unlawfully possessed, used, or otherwise furnished, or was under the influence of any controlled substance, as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind.
- d) Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in
- e) Health and Safety Code Sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any person another liquid substance or material and represented same as controlled substance, alcoholic beverage or intoxicant.

other documents and related information. For purposes of this Policy and its Procedures, the term "parent/guardian" shall include these parties.

- f) Committed or attempted to commit robbery or extortion.
- g) Caused or attempted to cause damage to school property or private property, which includes but is not limited to, electronic files and databases.
- h) Stole or attempted to steal school property or private property, which includes but is not limited to electronic files and databases.
- i) Possessed or used tobacco or products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets and betel. This section does not prohibit the use of his or her own prescription products by a student.
- j) Committed an obscene act or engaged in habitual profanity or vulgarity.
- k) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
- l) Knowingly received stolen school property or private property, which includes but is not limited to electronic files and databases.
- m) Possessed an imitation firearm, i.e.: a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- n) Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness.
- o) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- p) Engaged in, or attempted to engage in hazing. For the purposes of this subdivision, “hazing” means a method of initiation or preinitiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. For purposes of this section, “hazing” does not include athletic events or school-sanctioned events.
- q) Made terrorist threats against school officials and/or school property, which includes but is not limited to electronic files and databases. For purposes of this section, “terroristic threat” shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family’s safety, or for the protection of school property which includes but is not limited to, electronic files and databases, or the personal property of the person threatened his or her immediate family.
- r) Committed sexual harassment, as defined in Education Code Section 212.5. For the purposes of this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual’s academic performance or to create an

intimidating, hostile, or offensive educational environment. This section shall apply to students in any of grades 4 to 8, inclusive.

- s) Caused, attempted to cause, threaten to cause, or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to students in any of grades 4 to 8, inclusive.
- t) Intentionally harassed, threatened or intimidated school personnel or volunteers and/or a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder and invading the rights of either school personnel or volunteers and/or student rights by creating an intimidating or hostile educational environment. This section shall apply to students in any of grades 4 to 8, inclusive.
- u) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act.

1) “Bullying” means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a student or group of students which would be deemed hate violence or harassment, threats, or intimidation, which are directed toward one or more students that has or can be reasonably predicted to have the effect of one or more of the following:

- i. Placing a reasonable student (defined as a student, including, but is not limited to, a student with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of his or her age, or for a person of his or her age with exceptional needs) or students in fear of harm to that student’s or those students’ person or property.
- ii. Causing a reasonable student to experience a substantially detrimental effect on his or her physical or mental health.
- iii. Causing a reasonable student to experience substantial interference with his or her academic performance.
- iv. Causing a reasonable student to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the Charter School.

2) “Electronic Act” means the creation or transmission originated on or off the school site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:

- i. A message, text, sound, video, or image.
- ii. A post on a social network Internet Web site including, but not limited to:
 - (a) Posting to or creating a burn page. A “burn page” means an Internet Web site created for the purpose of having one or more of the effects as listed in subparagraph (1) above.
 - (b) Creating a credible impersonation of another actual student for the purpose of having one or more of the effects listed in subparagraph (1) above. “Credible impersonation” means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that another student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated.

(c) Creating a false profile for the purpose of having one or more of the effects listed in subparagraph (1) above. “False profile” means a profile of a fictitious student or a profile using the likeness or attributes of an actual student other than the student who created the false profile.

iii. An act of cyber sexual bullying.

(a) For purposes of this clause, “cyber sexual bullying” means the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a student to another student or to school personnel by means of an electronic act that has or can be reasonably predicted to have on or more of the effects described in subparagraph (i) to (iv), inclusive, of paragraph (1). A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic art.

(b) For purposes of this clause, “cyber sexual bullying” does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

3) Notwithstanding subparagraphs (1) and (2) above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.

- v) A student who aids or abets, as defined Penal Code Section 31, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a student who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (1)(a)-(b).
- w) Possessed, sold, or otherwise furnished any knife or other dangerous object of no reasonable use to the student unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee’s concurrence.

Non- Discretionary Suspension Offenses

Students must be suspended and recommended for expulsion for any of the following acts when it is determined the student:

- a) Possessed, sold, or otherwise furnished any firearm, explosive, or other destructive device unless, in the case of possession of any device of this type, the students had obtained written permission to possess the item from a certificated school employee, with the principal or designee’s concurrence.
- b) Brandished a knife at another person.
- c) Unlawfully sold a controlled substance listed in Health and Safety Code Section 11053, *et seq.*

- d) Committed or attempted to commit a sexual assault or committing a sexual battery as defined in Penal Code Sections 261, 266c, 286, 287, 288, or 289 or former Section 288a of the Penal Code, or committed a sexual battery as defined in Penal Code Section 243.4.

Discretionary Expellable Offenses

Students may be expelled for any of the following acts when it is determined the student:

- a) Caused, attempted to cause, or threatened to cause physical injury to another person.
- b) Willfully used force of violence upon the person of another, except self-defense.
- c) Unlawfully possessed, used, or otherwise furnished, or was under the influence of any controlled substance, as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage, or intoxicant of any kind.
- d) Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code Sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any person another liquid substance or material and represented same as controlled substance, alcoholic beverage or intoxicant.
- e) Committed or attempted to commit robbery or extortion.
- f) Caused or attempted to cause damage to school property or private property, which includes but is not limited to, electronic files and databases.
- g) Stole or attempted to steal school property or private property, which includes but is not limited to, electronic files and databases.
- h) Possessed or used tobacco or products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets and betel. This section does not prohibit the use of his or her own prescription products by a student.
- i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code Section 11014.5.
- k) Knowingly received stolen school property or private property, which includes but is not limited to, electronic files and databases.
- l) Possessed an imitation firearm, i.e.: a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- m) Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness.
- n) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- o) Engaged in or attempted to engage in hazing. For the purposes of this subdivision, “hazing” means a method of initiation or preinitiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student.

For purposes of this section, “hazing” does not include an athletic events or school-sanctioned events.

- p) Made terrorist threats against school officials and/or school property, which includes but is not limited to, electronic files and databases. For purposes of this section, “terroristic threat” shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family’s safety, or for the protection of school property, which includes but is not limited to, electronic files and databases, or the personal property of the person threatened or his or her immediate family.
- q) Committed sexual harassment, as defined in Education Code Section 212.5. For the purposes of this section, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual’s academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall apply to students in any of grades 4 to 8, inclusive.
- r) Caused, attempted to cause, threaten to cause, or participated in an act of hate violence, as defined in subdivision (e) of Section 233 of the Education Code. This section shall apply to students in any of grades 4 to 8, inclusive.
- s) Intentionally harassed, threatened or intimidated school personnel or volunteers and/or a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder and invading the rights of either school personnel or volunteers and/or student rights by creating an intimidating or hostile educational environment. This section shall apply to students in any of grades 4 to 8, inclusive.
- t) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act.
 - 1) “Bullying” means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a student or group of students which would be deemed hate violence or harassment, threats, or intimidation, which are directed toward one or more students that has or can be reasonably predicted to have the effect of one or more of the following:
 - i. Placing a reasonable student (defined as a student, including, but is not limited to, a student with exceptional needs, who exercises average care, skill, and judgment in conduct for a person of his or her age, or for a person of his or her age with exceptional needs) or students in fear of harm to that student’s or those students’ person or property.
 - ii. Causing a reasonable student to experience a substantially detrimental effect on his or her physical or mental health.

- iii. Causing a reasonable student to experience substantial interference with his or her academic performance.
 - iv. Causing a reasonable student to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the Charter School.
- 2) “Electronic Act” means the transmission by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:
- i. A message, text, sound, or image.
 - ii. A post on a social network Internet Web site including, but not limited to:
 - (a) Posting to or creating a burn page. A “burn page” means an Internet Web site created for the purpose of having one or more of the effects as listed in subparagraph (1) above.
 - (b) Creating a credible impersonation of another actual student for the purpose of having one or more of the effects listed in subparagraph (1) above. “Credible impersonation” means to
 - i. An act of cyber sexual bullying.
- c) knowingly and without consent impersonate a student for the purpose of bullying the student and such that another student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated.
- (c) Creating a false profile for the purpose of having one or more of the effects listed in subparagraph (1) above. “False profile” means a profile of a fictitious student or a profile using the likeness or attributes of an actual student other than the student who created the false profile.
 - i. An act of cyber sexual bullying.
- (a) For purposes of this clause, “cyber sexual bullying” means the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a student to another student or to school personnel by means of an electronic act that has or can be reasonably to have on or more of the effects described in subparagraph (i) to (iv), inclusive, of paragraph (1). A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic art.
 - (b) For purposes of this clause, “cyber sexual bullying” does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.
- 3) Notwithstanding subparagraphs (1) and (2) above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.
- u) A student who aids or abets, as defined in Section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, except that a student who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury shall be subject to discipline pursuant to subdivision (3)(a)-(b).

- v) Possessed, sold, or otherwise furnished any knife unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence.

Non-Discretionary Expellable Offenses

Students must be expelled for any of the following acts when it is determined pursuant to the procedures below that the student:

- a) Possessed, sold, or otherwise furnished any firearm, explosive, or other destructive device unless, in the case of possession of any object of this type, the students had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence.
- b) Brandished a knife at another person.
- c) Unlawfully sold a controlled substance listed in Health and Safety Code Section 11053, et seq.
- d) Committed or attempted to commit a sexual assault or committing a sexual battery as defined in Penal Code Sections 261, 266c, 286, 287, 288, or 289 or former Section 288a of the Penal Code, or committed a sexual battery as defined in Penal Code Section 243.4.

If it is determined by the Administrative Panel and/or Board of Directors that a student has brought a firearm or destructive device, as defined in Section 921 of Title 18 of the United States Code, on to campus or to have possessed a firearm or dangerous device on campus, the student shall be expelled for one year, pursuant to the Federal Gun Free Schools Act of 1994. In such instances, the student shall be provided due process rights of notice and a hearing as required in this policy.

The Charter School will use the following definitions:

- The term "knife" means (A) any dirk, dagger, or other weapon with a fixed, sharpened blade fitted primarily for stabbing; (B) a weapon with a blade fitted primarily for stabbing; (C) a weapon with a blade longer than 3½ inches; (D) a folding knife with a blade that locks into place; or (E) a razor with an unguarded blade.
- The term "firearm" means (A) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device. Such a term does not include an antique firearm.
- The term "destructive device" means (A) any explosive, incendiary, or poison gas, including but not limited to: (i) bomb, (ii) grenade, (iii) rocket having a propellant charge of more than four ounces, (iv) missile having an explosive or incendiary charge of more than one-quarter ounce, (v) mine, or (vi) device similar to any of the devices described in the preceding clauses.

Suspension Procedure

For suspensions of fewer than 10 days, GPS will provide written notice of the charges against the student. If the student denies the charges, GPS will provide an explanation of the evidence that supports the charges, and an opportunity for the student to present his or her side of the story.

For suspensions of 10 days or more, GPS will provide timely, written notice of the charges against the student and an explanation of the student's basic rights. Within a reasonable number of days, the school will also hold a hearing adjudicated by a neutral officer, at which the student has a fair opportunity to present testimony, evidence, and witnesses, to confront and cross-examine adverse witnesses, and at which the student has the right to bring legal counsel or an advocate.

Suspensions shall be initiated according to the following procedures:

Conference

Suspension shall be preceded, if possible, by a conference conducted by the Principal or the Principal's designee with the student and his or her parent/guardian and, whenever practical, the teacher, supervisor or Charter School employee who referred the student to the principal or designee.

The conference may be omitted if the principal or designee determines that an emergency situation exists. An "emergency situation" involves a clear and present danger to the lives, safety or health of students or Charter School personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of a conference.

At the conference, the student shall be informed of the reason for the disciplinary action and the evidence against him or her and shall be given the opportunity to present his or her version and evidence in his or her defense, in accordance with Education Code Section 47605(b)(5)(J)(i). This conference shall be held within two (2) school days, unless the student waives this right or is physically unable to attend for any reason including, but not limited to, incarceration or hospitalization. No penalties may be imposed on a student for failure of the student's parent or guardian to attend a conference with Charter School officials. Reinstatement of the suspended student shall not be contingent upon attendance by the student's parent or guardian at the conference.

Notice to Parents/Guardians

At the time of the suspension, an administrator or designee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall be notified in writing of the suspension and the date of return following suspension. This notice shall state the specific offense committed by the student. In addition, the notice may also state the date and time when the student may return to school. If Charter School

officials wish to ask the parent/guardian to confer regarding matters pertinent to the suspension, the notice may request that the parent/guardian respond to such requests without delay.

Suspension Time Limits/Recommendation for Expulsion

Suspensions, when not including a recommendation for expulsion, shall not exceed five (5) consecutive school days per suspension. Upon a recommendation of expulsion by the Principal or Principal's designee, the student and the student's parent/guardian or representative will be invited to a conference to determine if the suspension for the student should be extended pending an expulsion hearing. In such instances when the Charter School has determined a suspension period shall be extended, such extension shall be made only after a conference is held with the student or the student's parents, unless the student and the student's parents fail to attend the conference. This determination will be made by the Principal or designee upon either of the following: the student's presence will be disruptive to the education process; or the student poses a threat or danger to others.

Upon either determination, the student's suspension will be extended pending the results of an expulsion hearing.

Homework Assignments During Suspension

In accordance with Education Code Section 47606.2(a), upon the request of a parent, a legal guardian or other person holding the right to make education decisions for the student, or the affected student, a teacher shall provide to a student in any of grades 1 to 12, inclusive, who has been suspended from school for two (2) or more school days, the homework that the student would otherwise have been assigned.

In accordance with Education Code Section 47606.2(b), if a homework assignment that is requested pursuant to Section 47606.2(a) and turned into the teacher by the student either upon the student's return to school from suspension or within the timeframe originally prescribed by the teacher, whichever is later, is not graded before the end of the academic term, that assignment shall not be included in the calculation of the student's overall grade in the class.

Authority to Expel

As required by Education Code Section 47605.6(b)(5)(J)(ii), students recommended for expulsion are entitled to a hearing adjudicated by a neutral officer to determine whether the student should be expelled. The procedures herein provide for such a hearing and the notice of said hearing, as required by law.

A student may be expelled either by the neutral and impartial Charter School Board following a hearing before it or by the Charter School Board upon the recommendation of a neutral and impartial Administrative Panel to be assigned by the Board as needed. The Administrative Panel shall consist of at least three members who are certificated and neither a teacher of the student nor a Board member of the Charter School's governing board. Each entity shall be presided over by a designated neutral hearing chairperson. The Administrative Panel may recommend

expulsion of any student found to have committed an expellable offense, and the Board of Directors shall make the final determination.

Expulsion Procedures

Students recommended for expulsion are entitled to a hearing to determine whether the student should be expelled. Unless postponed for good cause, the hearing shall be held within thirty (30) school days after the principal or designee determines that the student has committed an expellable offense.

Hearing Procedures

In the event an administrative panel hears the case, it will make a recommendation to the Charter School Board for a final decision whether to expel. The hearing shall be held in closed session (complying with all student confidentiality rules under FERPA) unless the student makes a written request for a public hearing in open session three (3) days prior to the date of the scheduled hearing.

Written notice of the hearing shall be forwarded to the student and the student's parent/guardian at least ten (10) calendar days before the date of the hearing. Upon mailing the notice, it shall be deemed served upon the student. The notice shall include:

1. The date and place of the expulsion hearing;
2. A statement of the specific facts, charges, and offenses upon which the proposed expulsion is based;
3. A copy of the Charter School's disciplinary rules which relate to the alleged violation;
4. Notification of the student's or parent/guardian's obligation to provide information about the student's status at the Charter School to any other school district or school to which the student seeks enrollment;
5. The opportunity for the student and/or the student's parent/guardian to appear in person or to employ and be represented by counsel or a non-attorney advisor;
6. The right to inspect and obtain copies of all documents to be used at the hearing;
7. The opportunity to confront and question all witnesses who testify at the hearing;
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf including witnesses.

Special Procedures for Expulsion Hearings Involving Sexual Assault or Battery Offenses

The Charter School may, upon a finding of good cause, determine that the disclosure of either the identity of the witness or the testimony of that witness at the hearing, or both, would subject the witness to an unreasonable risk of psychological or physical harm. Upon this determination, the testimony of the witness may be presented at the hearing in the form of sworn declarations that shall be examined only by the Charter School or the hearing officer. Copies of these sworn declarations, edited to delete the name and identity of the witness, shall be made available to the student.

1. The complaining witness in any sexual assault or battery case must be provided with a copy of the applicable disciplinary rules and advised of his/her right to (a) receive five days' notice of his/her scheduled testimony, (b) have up to two (2) adult support persons of his/her choosing present in the hearing at the time he/she testifies, which may include a parent, guardian, or legal counsel, and (c) elect to have the hearing closed while testifying.
2. The Charter School must also provide the victim a room separate from the hearing room for the complaining witness' use prior to and during breaks in testimony.
3. At the discretion of the person or panel conducting the hearing, the complaining witness shall be allowed periods of relief from examination and cross-examination during which he or she may leave the hearing room.
4. The person conducting the expulsion hearing may also arrange the seating within the hearing room to facilitate a less intimidating environment for the complaining witness.
5. The person conducting the expulsion hearing may also limit time for taking the testimony of the complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours.
6. Prior to a complaining witness testifying, the support persons must be admonished that the hearing is confidential. Nothing in the law precludes the entity presiding over the hearing from removing a support person whom the presiding person finds is disrupting the hearing. The person conducting the hearing may permit any one of the support persons for the complaining witness to accompany him or her to the witness stand.
7. If one or both of the support persons is also a witness, the Charter School must present evidence that the witness' presence is both desired by the witness and will be helpful to the Charter School. The person presiding over the hearing shall permit the witness to stay unless it is established that there is a substantial risk that the testimony of the complaining witness would be influenced by the support person, in which case the presiding official shall admonish the support person or persons not to prompt, sway, or influence the witness in any way. Nothing shall preclude the presiding officer from exercising his or her discretion to remove a person from the hearing whom he or she believes is prompting, swaying, or influencing the witness.
8. The testimony of the support person shall be presented before the testimony of the complaining witness and the complaining witness shall be excluded from the courtroom during that testimony.
9. Especially for charges involving sexual assault or battery, if the hearing is to be conducted in the public at the request of the student being expelled, the complaining witness shall have the right to have his/her testimony heard in a closed session when testifying at a public meeting would threaten serious psychological harm to the complaining witness and there are no alternative procedures to avoid the threatened harm. The alternative procedures may include videotaped depositions or contemporaneous examination in another place communicated to the hearing room by means of closed-circuit television.
10. Evidence of specific instances of a complaining witness' prior sexual conduct is presumed inadmissible and shall not be heard absent a determination by the entity conducting the hearing that extraordinary circumstances exist requiring the evidence be heard. Before such a determination regarding extraordinary circumstances can be made, the witness shall be provided notice and an opportunity to present opposition to the

introduction of the evidence. In the hearing on the admissibility of the evidence, the complaining witness shall be entitled to be represented by a parent, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of the complaining witness is not admissible for any purpose.

Involuntary Student Disenrollment, Dismissal or Transfer

No student shall be involuntarily removed by the school for any reason unless the parent or guardian of the student has been provided written notice of intent to remove the student no less than five schooldays before the effective date of the action. The written notice shall be in the native language of the student or the student's parent or guardian or, if the student is a foster child or youth or a homeless child or youth, the student's educational rights holder, and shall inform him or her of the right to request a hearing adjudicated by a neutral officer to be either the neutral and impartial Charter School Board of Directors following a hearing before it, or by the Charter School Board of Directors upon the recommendation of a neutral and impartial Administrative Panel, to be assigned by the Board of Directors as needed. The Administrative Panel shall consist of at least three members who are certificated and neither a teacher of the student nor a member of the Charter School Board of Directors. Each entity shall be presided over by a designated neutral hearing chairperson. The Administrative Panel may recommend expulsion of any student found to have committed an expellable offense, and the Board of Directors shall make the final determination.

If the student's parent, guardian, or educational rights holder exercises the right to a hearing, the student shall remain enrolled and shall not be removed until the school issues a final decision. For purposes of this clause, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions or expulsions.

Record of Hearing

A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made.

Presentation of Evidence

While technical rules of evidence do not apply to expulsion hearings, evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. A recommendation by the Administrative Panel to expel must be supported by substantial evidence that the student committed an expellable offense. Findings of fact shall be based solely on the evidence at the hearing. While hearsay evidence is admissible, no decision to expel shall be based solely on hearsay. Sworn declarations may be admitted as testimony from witnesses of whom the Board or Administrative Panel determines that disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm.

If, due to a written request by the expelled student, the hearing is held at a public meeting, and the charge is committing or attempting to commit a sexual assault or committing a sexual battery as defined in Education Code Section 48900, a complaining witness shall have the right to have his or her testimony heard in a session closed to the public.

Expulsion Decision

The decision of the Administrative Panel shall be in the form of written findings of fact and a written recommendation to the Board who will make a final determination regarding the expulsion. The final decision by the Board shall be made within ten (10) school days following the conclusion of the hearing. The Decision of the Board is final.

If the Administrative Panel decides not to recommend expulsion, the student shall immediately be returned to his/her educational program.

Written Notice to Expel

The principal or designee following a decision of the Board to expel shall send written notice of the decision to expel, including the Board's adopted findings of fact, to the student or parent/guardian. This notice shall also include the following: Notice of the specific offense committed by the student; and Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the Charter School.

The principal or designee shall send a copy of the written notice of the decision to expel to the authorizer. This notice shall include the following: a) The student's name b) The specific expellable offense committed by the student.

Disciplinary Records

The Charter School shall maintain records of all student suspensions and expulsions at the Charter School. Such records shall be made available to the authorizer upon request.

Appeal Rights

If a student is expelled from school, the student or the student's parent or guardian may, within 30 days following the decision of the governing board to expel, file an appeal to the KCBOE which shall hold a hearing thereon and render its decision (Education Code 48919).

If the student submits a written request for a copy of the written transcripts and supporting documents from the Charter School simultaneously with the filing of the notice of appeal with the County Board, the Charter School shall provide the student with these documents within 10 school days following the student's written request.

Expelled Students / Alternative Education

Parents/guardians of students who are expelled shall be responsible for seeking alternative education programs including, but not limited to, programs within the County or their school district of residence. The Charter School shall work cooperatively with parents/guardians as requested by parents/guardians or by the school district of residence to assist with locating alternative placements during expulsion.

Rehabilitation Plans

Students who are expelled from the Charter School shall be given a rehabilitation plan upon expulsion as developed by the Board at the time of the expulsion order, which may include, but is not limited to periodic review as well as assessment at the time of review for readmission. The rehabilitation plan should include a date not later than one year from the date of expulsion when the student may reapply to the Charter School for readmission.

Readmission or Admission of Previously Expelled Student

The decision to readmit a student after the end of the student's expulsion term or to admit a previously expelled student from another school district or charter school who has not been readmitted/admitted to another school or school district after the end of the student's expulsion term, shall be in the sole discretion of the Board following a meeting with the Principal or designee and the student and parent/guardian or representative to determine whether the student has successfully completed the rehabilitation plan and to determine whether the student poses a threat to others or will be disruptive to the school environment. The principal or designee shall make a recommendation to the Board following the meeting regarding his or her determination.

The Board shall then make a final decision regarding readmission during the closed session of a public meeting, reporting any action taken during closed session consistent with the requirements of the Brown Act.

Notice to Teachers

The Charter School shall notify teachers of each student who has engaged in or is reasonably suspected to have engaged in any of the acts listed in Education Code Section 49079 and the corresponding enumerated offenses set forth above.

Special Procedures for the Consideration of Suspension and Expulsion or Involuntary Removal of Students with Disabilities

Notification of SELPA

The Charter School shall immediately notify the SELPA and coordinate the procedures in this policy with the SELPA of the discipline of any student with a disability or student who the Charter School would be deemed to have knowledge that the student had a disability.

Services During Suspension

Students suspended for more than ten (10) school days in a school year shall continue to receive services so as to enable the student to continue to participate in the general education curriculum, although in another setting (which could constitute a change of placement and the student's IEP would reflect this change), and to progress toward meeting the goals set out in the child's IEP/504 Plan; and receive, as appropriate, a functional behavioral assessment and behavioral intervention services and modifications, that are designed to address the behavior violation so that it does not recur. These services may be provided in an interim alternative educational setting.

Procedural Safeguards/Manifestation Determination

Within ten (10) school days of a recommendation for expulsion or any decision to change the placement of a child with a disability because of a violation of a code of student conduct, the Charter School, the parent, and relevant members of the IEP/504 Team shall review all relevant information in the student's file, including the child's IEP/504 Plan, any teacher observations, and any relevant information provided by the parents to determine:

- a) If the conduct in question was caused by, or had a direct and substantial relationship to, the child's disability; or
- b) If the conduct in question was the direct result of the local educational agency's failure to implement the IEP/504 Plan.

If the Charter School, the parent, and relevant members of the IEP/504 Team determine that either of the above is applicable for the child, the conduct shall be determined to be a manifestation of the child's disability.

If the Charter School, the parent, and relevant members of the IEP/504 Team make the determination that the conduct was a manifestation of the child's disability, the IEP/504 Team shall:

- Conduct a functional behavioral assessment, and implement a behavioral intervention plan for such child, provided that the Charter School had not conducted such assessment prior to such determination before the behavior that resulted in a change in placement;
- If a behavioral intervention plan has been developed, review the behavioral intervention plan if the child already has such a behavioral intervention plan, and modify it, as necessary, to address the behavior; and
- Return the child to the placement from which the child was removed, unless the parent and the Charter School agree to a change of placement as part of the modification of the behavioral intervention plan.

If the Charter School, the parent, and relevant members of the IEP/504 team determine that the behavior was not a manifestation of the student's disability and that the conduct in question was not a direct result of the failure to implement the IEP/504 Plan, then the Charter School may

apply the relevant disciplinary procedures to children with disabilities in the same manner and for the same duration as the procedures would be applied to students without disabilities.

Due Process Appeals

The parent of a child with a disability who disagrees with any decision regarding placement, or the manifestation determination, or the Charter School believes that maintaining the current placement of the child is substantially likely to result in injury to the child or to others, may request an expedited administrative hearing through the Special Education Unit of the Office of Administrative Hearings or by utilizing the dispute provisions of the 504 Policy and Procedures.

When an appeal relating to the placement of the student or the manifestation determination has been requested by either the parent or the Charter School, the student shall remain in the interim alternative educational setting pending the decision of the hearing officer in accordance with state and federal law, including 20 U.S.C. Section 1415(k), until the expiration of the forty-five (45) day time period provided for in an interim alternative educational setting, unless the parent and the Charter School agree otherwise.

In accordance with 20 U.S.C. Section 1415(k)(3), if a parent/guardian disagrees with any decision regarding placement, or the manifestation determination, or if the Charter School believes that maintaining the current placement of the child is substantially likely to result in injury to the child or to others, the parent/guardian or Charter School may request a hearing.

In such an appeal, a hearing officer may: (1) return a child with a disability to the placement from which the child was removed; or (2) order a change in placement of a child with a disability to an appropriate interim alternative educational setting for not more than 45 school days if the hearing officer determines that maintaining the current placement of such child is substantially likely to result in injury to the child or to others.

Special Circumstances

Charter School personnel may consider any unique circumstances on a case-by-case basis when determining whether to order a change in placement for a child with a disability who violates a code of student conduct.

The Principal or designee may remove a student to an interim alternative educational setting for not more than forty-five (45) school days without regard to whether the behavior is determined to be a manifestation of the student's disability in cases where a student:

- Carries or possesses a weapon, as defined in 18 U.S.C. Section 930, to or at school, on school premises, or to or at a school function;
- Knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function; or
- Has inflicted serious bodily injury, as defined by 20 U.S.C. Section 1415(k)(7)(D), upon a person while at school, on school premises, or at a school function.

Interim Alternative Educational Setting

The student's interim alternative educational setting shall be determined by the student's IEP/504 team.

Procedures for Students Not Yet Eligible for Special Education Services

A student who has not been identified as an individual with disabilities pursuant to IDEA and who has violated the Charter School's disciplinary procedures may assert the procedural safeguards granted under this administrative regulation only if the Charter School had knowledge that the student was disabled before the behavior occurred.

The Charter School shall be deemed to have knowledge that the student had a disability if one of the following conditions exists:

- The parent/guardian has expressed concern in writing, or orally if the parent/guardian does not know how to write or has a disability that prevents a written statement, to the Charter School supervisory or administrative personnel, or to one of the child's teachers, that the student is in need of special education or related services.
- The parent has requested an evaluation of the child.
- The child's teacher, or other Charter School personnel, has expressed specific concerns about a pattern of behavior demonstrated by the child, directly to the director of special education or to other Charter School supervisory personnel. If the Charter School knew or should have known the student had a disability under any of the three (3) circumstances described above, the student may assert any of the protections available to IDEA-eligible children with disabilities, including the right to stay-put.

If the Charter School had no basis for knowledge of the student's disability, it shall proceed with the proposed discipline. The Charter School shall conduct an expedited evaluation if requested by the parents; however, the student shall remain in the education placement determined by the Charter School pending the results of the evaluation.

The Charter School shall not be deemed to have knowledge that the student had a disability if the parent has not allowed an evaluation, refused services, or if the student has been evaluated and determined to not be eligible.

ELEMENT 11: EMPLOYEE RETIREMENT SYSTEMS

Governing Law: The manner by which staff members of the charter school will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. Education Code Section 47605.6(b)(5)(K).

All employees of GPS who qualify for membership in the State Teachers' Retirement System ("STRS") (including teachers and other qualified certificated employees) shall participate in STRS. GPS shall work with the Kern County Office of Education pursuant to Education Code Section 47611.3 to ensure appropriate arrangements for the coverage have been made.

All employees who are not members of STRS must contribute to the federal social security system. GPS shall make all employer contributions as required by STRS, and federal social security. GPS shall also make contributions for workers' compensation insurance, unemployment insurance and any other payroll obligations of an employer. To maximize its ability to attract qualified staff, GPS shall offer a 403(b) plan. The CEO will be responsible for ensuring that appropriate arrangements for retirement coverage have been made for all eligible staff members.

GPS plans to offer all employees a competitive salary based on market trends in Kern County. The GPS Board will approve a final salary schedule following approval of the charter. GPS will comply with all deadlines and requirements associated with participation in STRS, federal social security and 403(b), and the approved salary schedule will be provided to KCSOS as part of the pre-opening procedures.

ELEMENT 12: DISPUTE RESOLUTION

Governing Law: The procedures to be followed by the charter school and the county board of education to resolve disputes relating to provisions of the charter. Education Code Section 47605.6(b)(5)(L).

Disputes Between the Charter School and the Chartering Authority

In the event of a dispute between GPS and the County, the staff and Board members of the Charter School and the County agree to first frame the issue in written format (“dispute statement”) addressed to the CEO or Superintendent, as applicable, and to include the time period, item(s) in dispute, and steps the other part should take to resolve the dispute. The next step would be to refer the issue to the Superintendent of the County and the CEO of GPS or designees. In the event that the County Board of Education believes that the dispute relates to an issue that could lead to revocation of the charter under Education Code Section 47607, GPS requests that this be specifically noted in the written dispute statement, but is aware that the County is not legally bound to do so. Nothing in this section is intended to impair the authority or ability of KCBOE to revoke the charter in accordance with the procedures detailed in Education Code Section 47607, nor to imply that GPS has any legal authority to do so.

The CEO and Superintendent shall informally meet and confer in a timely fashion (not later than 10 school days from receipt of the dispute statement) to attempt to resolve the dispute. In the event that this informal meeting fails to resolve the dispute, both parties shall identify two members from their respective Boards who shall jointly meet with the Superintendent and the CEO of the Charter School and attempt to resolve the dispute. The joint meeting shall be held within fifteen (15) school days from the informal meeting at a mutually agreed upon location. If this joint meeting fails to resolve the dispute, the Superintendent and CEO shall jointly identify a neutral, third party mediator. Mediation shall occur before a mutually agreeable mediator who is skilled in the interest-based approach to mediating disputes in the public-school setting. The format of the mediation session shall be developed jointly by the Superintendent and the CEO. Mediation shall be held within 30 school days of the joint meeting. All dates within this section can be amended by written mutual agreement or necessity due to mediator scheduling. In the event that the Parties agree to attempt to resolve the dispute in mediation, the mediator’s fees will be paid by the Charter School, unless otherwise agreed.

If mediation fails, either Party will have been deemed to have exhausted the administrative remedies within this charter and may pursue any alternative legal options for resolution.

Notwithstanding the above, nothing in this dispute resolution process shall prevent or delay the County or the Superintendent from exercising and discharging any power or duly authorized by law with respect to oversight of the charter including but not limited to the right to revoke the charter as authorized by law.

Nothing in this section shall be interpreted as a waiver by the Charter School of any available legal rights or recourse in response to action by the County Board.

If any section under the Dispute Resolution Procedures are in conflict with the County's policies or desired protocols, the charter would be amenable to altering those sections of the petition through a mutually agreed upon Memorandum of Understanding.

Public Comments

The staff and governing board members of GPS agree to attempt to resolve all disputes regarding this charter pursuant to the terms of this section. All parties shall refrain from public commentary regarding any disputes until the matter has progressed through the dispute resolution process unless otherwise required by law.

ELEMENT 13: ADMISSION POLICIES AND PROCEDURES

Governing Law: Admission policies and procedures, consistent with [Education Code Section 47605.6] subdivision (e). Education Code Section 47605.6(b)(5)(M).

Introduction and Assurances

The Charter School will be nonsectarian in its programs, admission policies, and all other operations, and will not charge tuition nor discriminate against any student based upon the characteristics listed in Section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, or association with an individual who has any of the aforementioned characteristics).

The Charter School shall admit all pupils who wish to attend the Charter School. No test or assessment shall be administered to students prior to acceptance and enrollment into GPS. The Charter School will comply with all laws establishing minimum and maximum age for public school attendance in charter schools. Admission, except in the case of a public random drawing, shall not be determined by the place of residence of the pupil or his or her parent or legal guardian within the state. In accordance with Education Code Section 49011 and 47605.6(e)(2)(B)(iv), admission preferences shall not require mandatory parental volunteer hours as a criterion for admission or continued enrollment.

In accordance with Education Code Section 47605.6(e)(4)(A), the Charter School shall not discourage a pupil from enrolling or seeking to enroll in the charter school for any reason, including, but not limited to, academic performance of the pupil or because the pupil exhibits any of the characteristics described in Education Code Section 47605.6(e)(2)(B)(iii), including pupils with disabilities, academically low-achieving pupils, ELs, neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, foster youth, or pupils based on nationality, race, ethnicity, or sexual orientation. Similarly, in accordance with Section 47605.6(e)(4)(C), the Charter School shall not encourage a pupil currently attending the Charter School to disenroll from the Charter School or transfer to another school for any reason, including, but not limited to the academic performance of the pupil or because the pupil exhibits any of the characteristics described in Education Code Section 47605.6(e)(2)(B)(iii), as listed above.

Enrollment Processes and Timelines

GPS' application process is comprised of the following:

- Parent attendance at a school orientation meeting is encouraged
- Completion of a student application form

Registration packets for students who are admitted will also gather the following:

- Proof of Immunization
- Home Language Survey
- Completion of Emergency Medical Information Form
- Proof of minimum age requirements
- Release of records²

Planned Application, Public Random Drawing, and Admission Schedule

Application forms are available at the school administrative office or online at the Charter School's website annually from January to March.

If necessary, a public random drawing will be conducted the first week of April.

Applications will be accepted during a publicly advertised open application period each year for enrollment in the following school year. Following the open enrollment period each year, applications shall be counted for each campus, to determine whether any grade level has received more applications than availability. In the event that this happens, the Charter School will hold a public random drawing (or "lottery") for each campus, to determine enrollment for the impacted grade level, with the exception of existing students³, who are guaranteed enrollment in the following school year.

Following the public random drawing, admission notification and enrollment packets distributed to parents and children who have been drawn in the public random drawing.

At the conclusion of the public random drawing, all students who were not granted admission due to capacity shall be placed on a wait list according to their draw in the lottery. This wait list will allow students the option of enrollment in the case of an opening during the current school year. In no circumstance will a wait list carry over to the following school year.

Public random drawing rules, deadlines, dates, and times will be communicated in the application form and on the Charter School's website. Public notice for the date and time of the public random drawing will also be posted once the application deadline has passed. The Charter School will also inform all applicants and interested parties of the rules to be followed during the public random drawing process via mail or email at least two weeks prior to the lottery date.

By June 1, completed enrollment packets are due back to the Charter School. This includes proof of immunizations, proof of residency, proof of age requirements and proof of withdrawal from prior school and district of residence.

² In accordance with Education Code Section 47605.6(e)(4)(B), the Charter School shall not request a pupil's records or require a parent, guardian, or pupil to submit the pupil's records to the Charter School before enrollment.

³ For the 2024-25 school year, existing students shall be defined to include any student enrolled in Grow Academy Arvin or Grow Academy Shafter during the 2023-24 school year.

Admission Preferences

Admission preferences in the case of a public random drawing shall be as follows:

- Siblings of pupils* admitted to or attending the Charter School
- Children of GPS employees
- Residents of the County
- All other applicants

*For purposes of this policy, “sibling” includes students entered into the same public random drawing. A sibling includes biological step, or adoptive siblings sharing one or more parents through marriage.

GPS and the County agree to adhere to the requirements related to admission preferences as set forth in Education Code Section 47605.6(e)(2)(B)(i)-(iv). The CEO and Principal will take all necessary efforts to ensure lottery procedures are fairly executed. Lottery spaces are pulled in order of grade level by the designated lottery official (appointed by the CEO). Separate lotteries shall be conducted for each campus, and each grade in which there are fewer vacancies than pupils interested in attending. All lotteries shall take place on the same day in a single location. Lotteries will be conducted in ascending order beginning with the lowest applicable grade level. There is no weighted priority assigned to the preference categories; rather, within each grade level, students will be drawn from pools beginning with all applicants who qualify for the first preference category, and shall continue with that preference category until all vacancies within that grade level have been filled. If there are more students in a preference category than there are spaces available, a random drawing will be held from within that preference category until all available spaces are filled. If all students from the preference category have been selected and there are remaining spaces available in that grade level, students from the second preference category will be drawn in the lottery, and the drawing shall continue until all spaces are filled and preference categories are exhausted in the order provided above.

Homeless and Foster Youth

GPS will comply with federal McKinney-Vento Homeless Assistance Act as applicable, as well as other applicable federal and state laws.

ELEMENT 14: PUBLIC SCHOOL ATTENDANCE ALTERNATIVES

Governing Law: The public school attendance alternatives for pupils residing within the county who choose not to attend the charter school. Education Code Section 47605.6(b)(5)(N).

No student may be required to attend the Charter School. Students residing in Kern County who opt not to attend GPS may attend their school district of residence schools or pursue an intra- or inter-district transfer in accordance with existing enrollment and transfer policies of their district or county of residence. Parents and guardians of each student enrolled in the charter school will be informed on admissions forms that the students have no right to admission in a particular school of a local education agency as a consequence of enrollment in the charter school, except to the extent that such a right is extended by the local education agency.

ELEMENT 15: EMPLOYEE RETURN RIGHTS

Governing Law: The rights of an employee of the county office of education, upon leaving the employment of the county office of education, to be employed by the charter school, and any rights of return to the county office of education that an employee may have upon leaving the employment of the charter school. Education Code Section 47605.6(b)(5)(O).

No public-school district employee shall be required to work at the Charter School. Job applicants for positions at GPS will be considered through an open process, and if hired, will enter into a contractual agreement with the Charter School. Employees of the County who choose to leave the employment of the County to work at GPS will have no automatic rights of return to the County after employment by GPS unless specifically granted by the County through a leave of absence or other agreement. GPS employees shall have any right upon leaving the County to work in GPS that the County may specify, any rights of return to employment in a school district after employment in GPS that the County may specify, and any other rights upon leaving employment to work in GPS that the County determines to be reasonable and not in conflict with any law.

Sick or vacation leave or years of service credit at the County or any school district will not be transferred to the Charter School. Employment by the Charter School provides no rights of employment at any other entity, including any rights in the case of closure of the Charter School.

ELEMENT 16: CLOSURE PROCEDURES

Governing Law: The procedures to be used if the charter school closes. The procedures shall ensure a final audit of the charter school to determine the disposition of all assets and liabilities of the charter school, including plans for disposing of any net assets and for the maintenance and transfer of public records. Education Code Section 47605.6(b)(5)(P).

If the Charter School closes and does not continue operating, the following procedures, which are adapted from the procedures recommended by the CDE, shall be used to ensure a final audit of the Charter School to determine the disposition of all assets and liabilities of the Charter School, including plans for disposing any net assets and for the maintenance and transfer of pupil records. Documentation of Closure Action The decision to close the Charter School for any reason will be documented by an official action of the GPS Board of Directors. The action will identify the reason for the Charter School's closure (i.e., whether the charter was revoked, not renewed or closed voluntarily) and the effective date of the closure, and an entity and person or persons responsible for closure-related activities.

Notification of Closure

The Charter School will promptly notify parents/guardians and students of the Charter School, the County Office of Education, the Charter School's SELPA, the retirement systems in which the Charter School's employees participate (e.g., Public Employees' Retirement System, State Teachers' Retirement System, and federal social security), and the CDE of the closure as well as the effective date of the closure. This notice will also include the name(s) of and contact information for the person(s) to whom reasonable inquiries may be made regarding the closure; the pupils' school districts of residence; and the way parents/guardians may obtain copies of pupil records, including specific information on completed courses and credits that meet graduation requirements. The Charter School will notify parents/guardians and students of the Charter School of the closure and provide information to assist parents and students in locating suitable alternative programs. This notice will be provided promptly following the Board's decision to close the charter. The Charter School will also develop a list of pupils in each grade level and the classes they have completed, together with information on the pupils' districts of residence, which it will provide to the entity responsible for closure-related activities. The Charter School will notify each school district responsible for providing education services so each receiving district may assist in facilitating student transfers.

Records Retention and Transfer

GPS will facilitate the timely transfer of student records to each student's district of eligibility or school to which the student will transfer. All transfers of student records will be made in compliance with the FERPA. GPS will ask the County Office of Education to store original records of GPS students. All records of the Charter School shall be transferred to the County upon GPS closure. GPS and the County will assist parents in the transfer of their students to other appropriate schools. If GPS is unable to transfer student records for any reason, GPS will maintain them in a safe and secure location and will provide authorized County employees with access to these records. GPS will maintain all school records, including financial and attendance

records, for a reasonable period after the GPS closure. All academic reporting, state assessment results, special education records, and personnel records will be transferred to and maintained by the entity responsible for closure-related activities in accordance with applicable law. The entity responsible for closure-related activities is the Board of Directors of GPS. GPS will provide the County the name, title, and contact information of the person designated to maintain all GPS personnel records after the closure.

All personnel-related records will be transferred to and maintained by the entity responsible for closure-related activities in accordance with applicable law. The CEO will serve as GPS's closure agent.

Financial Close-Out

GPS will have an independent audit completed within 6 months after the closure of the school. This audit will be conducted by a neutral, independent licensed CPA who will employ generally accepted accounting principles. This may coincide with the regular annual audit of GPS. The purpose of the audit is to determine the net assets or net liabilities of GPS. The final audit will include an accounting of all of GPS's financial assets, including cash and accounts receivable and an inventory of property, equipment, and other items of material value, an accounting of the liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation, and an assessment of the disposition of any restricted funds received by or due to GPS. The cost of the audit will be considered a liability of GPS. In addition to this final audit, GPS will also submit any required year-end financial reports to the CDE and the County in the form and time frame required, pursuant to Education Code section 47604.33. These reports will be submitted as soon as possible after the closure action, but no later than the required deadline for reporting for the fiscal year.

Dissolution of Assets

On closure of GPS, all assets of GPS, including but not limited to all leaseholds, personal property, intellectual property and all ADA apportionments and other revenues generated by students attending GPS, remain the sole property of GPS. Any assets acquired from the County or County property will be promptly returned upon GPS closure to the County. The distribution shall include return of any grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law, as appropriate, which may include submission of final expenditure reports for entitlement grants and the filing of any required Final Expenditure Reports and Final Performance Reports, as well as the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted. On closure, GPS shall remain solely responsible for all liabilities arising from the operation of GPS. As GPS is operated by a nonprofit public benefit corporation, should the corporation dissolve with the closure of GPS School, the Board will follow the procedures set forth in the California Corporations Code for the dissolution of a nonprofit public benefit corporation and file all necessary filings with the appropriate state and federal agencies. GPS will use the reserve fund to undertake any expenses associated with the closure procedures identified above.

Miscellaneous Provisions

Governing Law: The petitioner or petitioners also shall be required to provide financial statements that include a proposed first-year operational budget, including startup costs, and cashflow and financial projections for the first three years of operation. Education Code Section 47605.6(h).

Financial Statements

Attached, please find a budget, cash-flow, and financial projections for the first three years of operation.

[Appendix P: Grow Countywide Budget with MYP.pdf](#)

[Appendix Q: Grow Countywide 3yr Budget Rates.pdf](#)

[Appendix R: Grow Petition Budget Narrative .pdf](#)

[Appendix S: Grow Countywide Cash Flow.pdf](#)

These documents are based upon the best data available to the Charter School at this time, including the most recent projections under the local control funding formula.

The Charter School shall provide reports to the County as follows in accordance with Education Code Section 47604.33, and may provide additional fiscal reports as requested by the County:

1. By July 1, a preliminary budget for the current fiscal year.
2. On or before July 1, an annual update (LCAP) required pursuant to Section 47606.5.
3. By December 15, an interim financial report for the current fiscal year reflecting changes through October 31. Additionally, on December 15, a copy of the Charter School's annual, independent financial audit report for the preceding fiscal year shall be delivered to the State Controller, State Department of Education and County Superintendent of Schools.
4. By March 15, a second interim financial report for the current fiscal year reflecting changes through January 31.
5. By September 15, a final unaudited report for the full prior year. The report submitted to the County shall include an annual statement of all the Charter School's receipts and expenditures for the preceding fiscal year.

The Charter School shall provide reporting to the County as required by law and as requested by the County including, but not limited to, the following: California Basic Educational Data System (CBEDS), actual Average Daily Attendance reports, all financial reports required by Education Code Sections 47604.33 and 47605.6(m), the SARC, and the LCAP. The Charter School agrees to and submits to the right of the County to make random visits and inspections in order to carry out its statutorily required oversight in accordance with Education Code Sections 47604.32 and 47607. Pursuant to Education Code Section 47604.3, the Charter School shall promptly respond to all reasonable inquiries including, but not limited to, inquiries regarding its financial records from the County.

Insurance

The Charter School shall maintain and finance general liability, workers' compensation, and other necessary insurance of the types and in the amounts required for an enterprise of similar purpose and circumstance. Coverage amounts are based on recommendations provided by the County and the Charter School's insurer. The County Board of Education is named as an additional insured on all policies of the Charter School.

Administrative Services

Governing Law: The manner in which administrative services of the charter school are to be provided. Education Code Section 47605.6(h).

The Charter School provides its own administrative services including, but not limited to, office management, personnel, and instructional program development either through its own staff or through an appropriately qualified third-party contractor. The Charter School also purchases administrative services from the County. The network will provide timely submissions of required data and information and timely responses to authorizer requests for information.

Transportation

The Charter School does not provide transportation to and from school, except as required by law or as otherwise required for students with disabilities in accordance with a student's IEP.

Potential Civil Liability Effects

Governing Law: Potential civil liability effects, if any, upon the charter school and upon the school district. Education Code Section 47605.6(h).

GPS shall be operated as a California nonprofit public benefit corporation. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and California Revenue and Taxation Code Section 23701(d). Pursuant to Education Code Section 47604(d), an entity that grants a charter to a charter school operated by or as a nonprofit public benefit corporation shall not be liable for the debts or obligations of the charter school or for claims arising from the performance of acts, errors or omissions by the Charter School if the authority has complied with all oversight responsibilities required by law. GPS shall work diligently to assist the County in meeting any and all oversight obligations under the law, including monthly meetings, reporting, or other County-requested protocol to ensure the County shall not be liable for the operation of the Charter School.