



The Farmworkers Institute of Education and Leadership Development, Inc FIELD BOARD OF DIRECTORS QUARTERLY MEETING AGENDA

Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307

Zoom Meeting/Teleconference Location:

<https://us02web.zoom.us/j/85728839890>

By phone: (669) 444-9171 **Meeting ID:** 857 2883 9890

Saturday, March 9, 2024 at 9:00 AM

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

1. MEETING CALLED TO ORDER:

2. ESTABLISH A QUORUM:

Roll Call:

David Villarino

Dr. Mark Martinez

Nadia Villagran

Oscar Gonzales

Dr. Nora Dominguez

Ines De Luna

Greg Cervantes

Nonvoting:

Patrick Pine, Secretary

Michael Gomez, Treasurer

John C. Lemmo, General Counsel

Staff Present:

Rosa Ruelas

Vanessa Gutierrez

Dr. Tamar Asatryan

Maria Rawls

Carolina Martinez

David Weaver

Dr. Nora Dominguez

Courtney Adamson

3. SALUTE TO THE FLAG / FARMWORKER POEM

4. ADOPTION OF THE AGENDA

5. OPEN PUBLIC FORUM

It is appropriate for the public to address the FIELD Board regarding items of public interest within the jurisdiction of the board before or during the Board's consideration of the items. Time allowed may be limited to three minutes per item. If a large number wishes to speak on a specific item, the board may limit total input to 30 minutes on any item. Individuals or groups may address the board on items not listed on the agenda; however, no action can or will be taken on the unlisted items.

Further, Education Code §35145.5 also establishes the right of the public to place items on the agenda directly relating to business of the FIELD Board of Directors. Agenda requests must be made in writing ten days prior to board meetings.

In accordance with the law, the public and Board are hereby given notice that a tape recording of today's meeting is being made. This recording is to assist in the completion of the minutes. It is NOT a transcript of the meeting and may be disposed of in 30 days. The official transcript of this meeting will continue to be the adopted minutes.

6. CLOSE PUBLIC FORUM

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

- a) Review Pending Litigation*

8. OPEN SESSION

9. APPROVAL OF THE CONSENT AGENDA:

All consent agenda items for the FIELD BOARD OF DIRECTORS are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

- a) Approval of Minutes from November 29, 2023*
- b) Approval of Minutes from January 17, 2024*
- c) Approval of Minutes from February 2, 2024*

10. REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

There is very limited board discussion, between the board, except to ask questions or refer matters to staff, and no action will be taken unless listed elsewhere on the agenda or on a subsequent agenda.

11. INFORMATION ITEMS:

1. David Villarino - President CEO

- a) Program Reports
- b) Expand the number of FIELD's Board Directors
- c) Mondragon Visit
- d) Investment in the Desert Palm Housing Project
- e) Update on FIELD Civic Engagement
- f) Update on FIELD Housing Construction
- g) Review NIAC insurance claims / CCEC Proposal within FIELD Enterprises
- h) Joseph Casas as General Counsel for FIELD & John Lemmo as EPIC Consultant

2. Rosa Ruelas - Financial Management

- a) Financials
- b) Election of the Auditor for Fiscal Year 2023-24
- c) Review 2022-23 Audited Financials

3. Carolina Martinez - Director, Human resources

- a) Human Resources Results vs. Plan

4. Maria Rawls - FIELD Advancement

- a) FIELD Advancement Results vs. Plan
 - i. Advancement & Construction

4. Dr. Tamar Asatryan - Strategic Initiatives

- a) Strategic Initiatives Results vs. Plan
- b) Board Resolution for CalRecycle Grants
- c) Career Technical Education
- d) Early Childhood Education

5. David Weaver - Director, Cesar Chavez Conservation Corps

- a. CCEC Results vs. Plan

12. OLD BUSINESS:

13. NEW BUSINESS:

FIELD:

1. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve expanding the number of FIELD Board Directors from 7 to 9?
2. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the Desert Palm Housing Project Investment?
3. **Action Item:** Shall the FIELD Board of Directors approve FIELD Civic Engagement?
4. **Action Item:** Shall the FIELD Board of Directors approve FIELD housing construction?
5. **Action Item:** Shall the FIELD Board of Director approve NIAC insurance claims / CCEC Proposal within FIELD Enterprises?
6. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve Joseph Casas as General Counsel for FIELD and John Lemmo as EPIC Consultant?
7. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the Election of the Auditor, Paul Hammonds for FY 2023-24?
8. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the 2022-23 Audited Financials?
9. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve Advancement & Construction?
10. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the Board Resolution for CalRecycle Grants?

14. ADJOURNMENT:

Next Meeting Date: Regularly Scheduled FIELD Board Meeting; Saturday, June 22, 2024 time and location to be determined.

This Special Meeting Agenda was posted at least 24 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.



**SPECIAL BOARD MEETING
MINUTES**
The Farmworkers Institute of Education and Leadership Development, Inc
FIELD BOARD OF DIRECTORS

Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307

Zoom Meeting/Teleconference Location:
<https://us02web.zoom.us/j/89433939914>
By phone (669) 444-9171 Meeting ID: 894 3393 9914

Wednesday, November 29, 2023 at 12:30 pm

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

- 1. MEETING CALLED TO ORDER:** : *Mr. Villarino called the meeting to order at 12:33 pm*
- 2. ESTABLISH A QUORUM:** *Secretary Patrick Pine established quorum at 12:25 pm*

Roll Call:

David Villarino (<i>present</i>)	Dr. Nora Dominguez (<i>present</i>)
Dr. Mark Martinez (<i>present</i>)	Ines De Luna (<i>present</i>)
Nadia Villagran(<i>present</i>)	Greg Cervantes (<i>present</i>)
Oscar Gonzales (<i>present</i>)	

Nonvoting:

Patrick Pine, Secretary (*present*)
Michael Gomez, Treasurer (*present*)
John C. Lemmo, General Counsel (*not present*)

Staff Present:

Maria Rawls (*present*)
Susana Navarro-Llamas (*present*)

3. SALUTE TO THE FLAG / FARMWORKER POEM

Chair dispensed the Salute of the Flag/Farmworker Poem

4. ADOPTION OF THE AGENDA

Chair entertained a motion to adopt the FIELD Agenda. Nadia Villagran moved, Ines DeLuna seconded the motion. There was no discussion and the motion was approved unanimously.

5. OPEN PUBLIC FORUM

It is appropriate for the public to address the FIELD Board regarding items of public interest within the jurisdiction of the board before or during the Board's consideration of the items. Time allowed may be limited to three minutes per item. If a large number wishes to speak on a specific item, the board may limit total input to 30 minutes on any item. Individuals or groups may address the board on items not listed on the agenda; however, no action can or will be taken on the unlisted items.

Further, Education Code §35145.5 also establishes the right of the public to place items on the agenda directly relating to business of the FIELD Board of Directors. Agenda requests must be made in writing ten days prior to board meetings.

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- *Mr. Villarino opened the public forum at 12:35 pm. He asked if there were any comments by the public. There were none.*
-

6. CLOSE PUBLIC FORUM

- *Public forum closed at 12:36 pm.*

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

- *No closed Session*

8. OPEN SESSION

- *Open session resumed at 12:37pm*

9. APPROVAL OF THE CONSENT AGENDA:

All consent agenda items for the FIELD BOARD OF DIRECTORS are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

- a) *Approval of Minutes from September 6, 2023*
- b) *Approval of Minutes from October 20 & 21, 2023*

Chair made a motion to approve Minutes from September 6, 2023 & October 20 & 21, 2023. Ines DeLuna Moved, Dr. Mark Martinez seconded. There was no discussion and the motion was unanimously approved.

10. REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

There is very limited board discussion, between the board, except to ask questions or refer matters to staff, and no action will be taken unless listed elsewhere on the agenda or on a subsequent agenda.

11. INFORMATION ITEMS:

1. David Villarino - President CEO

- a) Moses Neal to replace Trudy Gerald as board director of FIELD Enterprises

Mr. Villarino shared Dr. Trudy Gerald has requested to step away from the board due to personal reasons, in her place Chief Moses Neal has agreed to serve our board for FIELD Enterprises.

2. Maria Rawls - FIELD Advancement

- a) FIELD-NMTC transaction resolutions

Maria Rawls shared the resolutions for FIELD-NMTC transactions with the board of directors. This is an update on the resolutions that speak to the new dollar amount taking our project investments with Wells Fargo from a \$10.3 million project to a \$12 million project.

12. OLD BUSINESS:

13. NEW BUSINESS:

FIELD:

- 1. **Action Item:** Shall the FIELD Board of Directors approve to remove and replace Trudy Gerald with Moses Neal as Director of FIELD Enterprises?

Chair entertained a motion to approve replacing Trudy Gerald with Moses Neal as Director of FIELD Enterprises. Dr. Nora Dominguez moved, and Dr. Mark Martinez seconded. There was no discussion, motion was approved unanimously.

Action Item: Shall the FIELD Board of Directors approve the updated FIELD-NMTC transaction resolutions?

Chair entertained a motion to approve the updated FIELD-NMTC transaction resolution. Nadia Villagran moved, Ines DeLuna seconded the motion. There was no discussion, motion was approved unanimously.

14. ADJOURNMENT:

Chair entertained a motion to adjourn. Ines DeLuna moved, Mark Martinez seconded. There was no discussion and the motion was approved unanimously.

The meeting adjourned at 12:59 pm

Next Meeting Date: Regularly Scheduled FIELD Board Meeting; Saturday, March 9, 2024 time and location to be determined.

This Special Meeting Agenda was posted at least 24 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.



**SPECIAL BOARD MEETING
MINUTES
The Farmworkers Institute of Education and Leadership Development, Inc
FIELD BOARD OF DIRECTORS**

Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307

Zoom Meeting/Teleconference Location:
<https://us02web.zoom.us/j/85193179468>
By phone (669) 444-9171 Meeting ID: 851 9317 9468

Wednesday, January 17th at 12:30 pm

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

- 1. MEETING CALLED TO ORDER:** Secretary Patrick Pine called the meeting to order at 12:32 pm
- 2. ESTABLISH A QUORUM:** Secretary Patrick Pine established a quorum at 12:34 pm

Roll Call:

David Villarino (<i>present</i>)	Dr. Nora Dominguez (<i>present</i>)
Dr. Mark Martinez (<i>present</i>)	Ines De Luna (<i>present</i>)
Nadia Villagran (<i>not present</i>)	Greg Cervantes (<i>present</i>)
Oscar Gonzales (<i>present</i>)	

Nonvoting:

Patrick Pine, Secretary (*present*)
Michael Gomez, Treasurer (*present*)
John C. Lemmo, General Counsel (*not present*)

Staff Present:

Susana Navarro-Llamas (*present*)

3. SALUTE TO THE FLAG / FARMWORKER POEM

Salute to the Flag and Farmworker Poem were dispensed.

4. ADOPTION OF THE AGENDA

Mr. Villarino asked everyone to review the agenda, there were no comments. Chair entertained a motion to adopt the Agenda for FIELD. Nora Dominguez moved, Mark Martinez seconded the motion. There was no discussion and the motion was approved unanimously.

5. OPEN PUBLIC FORUM

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- *Mr. Villarino opened the public forum at 12:36 pm. He asked if there were any comments by the public. There were none.*

6. CLOSE PUBLIC FORUM

- *Public forum closed at 12:39 pm*

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

- *No Closed Session*

8. OPEN SESSION

- *Open session resumed at 12:40 pm*

9. APPROVAL OF THE CONSENT AGENDA:

All consent agenda items for the FIELD BOARD OF DIRECTORS are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

No Minutes for board review

10. REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

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11. INFORMATION ITEMS:

1. David Villarino - President CEO

- a) Discuss & finalize the Cesar Chavez Breakfast Awardees

Mr. Villarino shared the names for board consideration in receiving awards at our upcoming Cesar Chavez Breakfast on March 28th, 2024. Awards to be given out are the Chavez Legacy, Lifetime Achievement, Excellence, Si Se Puede, Integrity & Chavez Opportunity Awards.

Mr. Cervantes shared his thoughts on the matter and he recommended Ken Salazar, Senator and Ambassador of Mexico as well as Antonio Hernandez and Paul Chavez as he recently retired. They will be considered for next year's awards.

After much discussion, it was decided the following:

- 1. Chavez Legacy Award - Senator Richard Polanco (ret.)*
- 2. Chavez Opportunity Award - Tony Thurmond, California State Superintendent of Public Instruction*
- 3. Chavez Innovation Award- Dr. Carlos Alvarez*
- 4. Lifetime Achievement Award - Magda Menendez, Mexican American Opportunity Foundation*
- 5. Excellence Award - Greg Bynum, Real Estate Development*
- 6. Si Se Puede Award- Flor Martinez, Celebration Nation*

Mr. Villarino also shared FIELD will be donating \$1,000 to the Helen Chavez Scholarship fund for the Mission Neighborhood Services in San Francisco. Ceremony honoring Helen Chavez, this contribution will go towards Scholarships. Dr. Mark Martinez suggested to up the contribution to \$2,000.

12. OLD BUSINESS:

No old business

13. NEW BUSINESS:

No new business

14. ADJOURNMENT:

Chair entertained a motion to adjourn. Ines DeLuna moved, Mark Martinez seconded. There was no discussion and the motion was approved unanimously.

The meeting adjourned at 1:10 pm

Next Meeting Date: Regularly Scheduled FIELD Board Meeting; Friday, March 8, 2024 time and location to be determined.

This Special Meeting Agenda was posted at least 24 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.

**FIELD
BALANCE SHEET
January 31, 2024**

ASSETS

CASH	3,773,729
RECYCLING CENTER-CASH ON HAND	37,577
ACCOUNTS RECEIVABLE	833,618
ACCOUNTS RECEIVABLE-APPORTIONMENT	1,183,457
GRANTS RECEIVABLE	(3,588,955)
PREPAID EXPENSES	177,151
ADVANCES	128,357
PROPERTY & EQUIPMENT	
FURNITURE & EQUIPMENT	689,275
VEHICLES	3,471,410
BUILDING/LAND	5,490,591
RIGHT OF USE(ROU)	310,707
CONSTRUCTION IN PROGRESS	611,259
LESS: ACCUMULATED DEPRECIATION	(1,466,016)
TOTAL ASSETS	11,652,160

LIABILITIES

ACCOUNTS PAYABLE	419,335
ACCRUED PAYROLL	378,229
COMPENSATED ABSENCES	130,544
MEDICAL PAYABLE	178,305
PENSION PAYABLE	2,464
SICK LEAVE PAYABLE	174,575
PAYROLL PAYABLE	292,603
LOAN PAYABLES-VEHICLES	215,080
LOAN PAYABLES-BUILDING/LAND	544,597
LOAN PAYABLES-LOC	0
LOAN PAYABLES-BSB (INVESTMENT)	121,786
CURRENT PORTION/LONG TERM LIABILITY-LEASE	313,564
DEFERRED GRANT REVENUE	95,265
RESTRICTED FUNDS	2,225
TOTAL LIABILITIES	2,868,570
FUND BALANCE	9,901,315
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(1,117,724)
NET ASSETS	8,783,591
TOTAL LIABILITIES AND NET ASSETS	11,652,163

**Farmworker Institute
Combined Revenue and Expense Statement**

COMBINED	Fiscal year thru period ending 02/28/2024		
Description	+-----+ Actual	Year to Date Budget	-----+ Variance
401 APPORTIOMENT	4,686,697	4,439,089	247,608
40 HS OTHER STATE REVENUES	284,351	190,482	93,869
402 INSTRUCTIONAL FEES	126,909	80,000	46,909
405 CONTRACT FEES	1,813,616	1,542,053	271,563
410 CONTRIBUTIONS	3,353,281	2,494,543	858,738
420 RECYCLING CENTER	404,491	291,599	112,891
420 OTHER SERV	185,756	166,503	19,253
499 MISC. INCOME	138,378	0	138,378
Total Revenue	10,993,479	9,204,269	1,789,209
600 COMPENSATION	6,806,399	7,346,896	540,497
601 BENEFITS	1,962,432	1,909,487	(52,945)
605 TRAVEL	301,252	120,144	(181,108)
610 OCCUPANCY	606,178	493,894	(112,284)
611 OFFICE OPERATIONS	1,174,729	805,840	(368,889)
620 RECYCLING CENTER	312,821	209,081	(103,740)
635 PROJECT EXP	391,007	297,310	(93,697)
645 OUTSIDE/PROFESSIONAL	629,612	136,834	(492,778)
690 SUPPORT SERVICES	17,020	0	(17,020)
Total Expenditure	12,201,450	11,319,486	(881,963)
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(1,207,972)	(2,115,216)	907,245

HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC
8616 La Tijera Blvd., Suite 505, Los Angeles, CA 90045
(310) 645-0295 Fax (310) 645-9886

March 1, 2024

Mr. David Villarino Gonzales,
Farmworker Institute of Education & Leadership Development, Inc.
410 West J Street, Suite A
Tehachapi, CA 93561

Dear Mr. Villarino:

Re: Annual Audit

We are pleased to confirm our understanding of the services we are to provide for the Farmworker Institute of Education & Leadership Development, Inc for the year ended June 30, 2024.

AUDIT SCOPE AND OBJECTIVES

We will audit the financial statements of Farmworker Institute of Education & Leadership Development, Inc (hereinafter referred to as "FIELD"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also the schedule of expenditures of federal awards and the supplementary information accompanying the financial statements required by the *2023-2024 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, will be subjected to the auditing procedures applied in our 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, in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a in a report combined with our auditor's report on the financial statements.

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Further if there are Federal Funds, then Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND SINGLE AUDIT

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate that raise substantial doubt about the Entity’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of cash, receivables, loan balances, and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

AUDIT PROCEDURES—INTERNAL CONTROL

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

AUDIT PROCEDURES—COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of FIELD's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on FIELD's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

OTHER SERVICES

We will prepare the Entity's federal and state information returns for the year ended 6/30/2024 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of FIELD in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and other supplementary information. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for financial statements and the schedule of expenditures of federal awards, other supplementary information, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter, for the schedule of expenditures of federal awards, other supplementary information, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, other supplementary information, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS AND SINGLE AUDIT

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, schedule of expenditures of federal awards,

the supplementary information required by *2023-2024 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, and related notes in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on 8/1/2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited

(Continued)

financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with U.S. generally accepted accounting principles; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. generally accepted accounting principles; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

ENGAGEMENT ADMINISTRATION, FEES, AND OTHER

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of HODGES & HAMMONS, CPAs Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California State Controllers Office and any other State or Local Agency or its designee, for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of HODGES & HAMMONS, CPAs Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation (hardcopy or electronic) to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office and any other State or Local Agency or its designee. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Paul R. Hammons, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately 7/31/2024 or sooner for interim internal control procedures..

We estimate that our fees for the audit and other services other than the preparation of the information returns will range from \$40,000 to \$42,000. Estimated deposit of \$20,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 15 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

REPORTING

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Farmworker Institute of Education & Leadership Development, Inc. (FIELD). Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope

(Continued)

of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below to indicate your concurrence, and return this letter to us.

Very truly yours,

Paul R. Hammons

HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC

RESPONSE:

This letter correctly sets forth the understanding of Farmworker Institute of Education & Leadership Development, Inc.

Governance signature: _____

Title: _____

Date: _____

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

(A CALIFORNIA NON-PROFIT ORGANIZATION)

AUDITED FINANCIAL STATEMENTS

COMPLIANCE REPORT FOR

EPIC de Cesar Chavez Charter School

JUNE 30, 2023

CHARTER NUMBER: 1680

FARMWORK INSTITUTE OF EDUCATION AND LEADERSHIP DEVELOPMENT, INC.

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HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC

8616 La Tijera Blvd., Suite 505
Los Angeles, CA 90045-3801
(310) 645-0295 Fax (310) 645-9886

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Farmworker Institute of Education and Leadership Development
EPIC de Cesar Chavez Charter School
Tehachapi, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Farmworker Institute of Education and Leadership Development (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Farmworker Institute of Education and Leadership Development 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Farmworker Institute of Education and Leadership Development and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Farmworker Institute of Education and Leadership Development's ability to continue as a going concern within 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Farmworker Institute of Education and Leadership Development '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 Farmworker Institute of Education and Leadership Development'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 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*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The accompanying additional supplementary information, as required by the 2022-2023 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2023 on our consideration of the Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development's internal control over financial reporting and compliance.

Hodges and Hammons, CPA's

Hodges & Hammons, CPA's, Inc.
Los Angeles, California
December 14, 2023

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

STATEMENT OF FINANCIAL POSITION
FOR THE YEARS ENDED JUNE 30, 2023

(With summarized totals at June 30, 2022)

ASSETS

	2023	2022
CURRENT ASSETS		
Cash and cash equivalents (Note 3)	\$ 7,122,700	\$ 1,285,074
Accounts receivable (Note 4)	9,461,867	7,061,103
Escrow deposits - Wells Fargo (Note 10)	15,000	
Escrow deposits - New Market Tax Credit (Note 11)	30,000	
Other current assets	144,583	57,699
	16,774,150	8,403,876
PROPERTY AND EQUIPMENT		
Land	1,270,118	1,050,118
Building	4,200,473	4,200,473
Furniture & Equipment	449,649	219,913
Recycling Center	17,000	17,000
Vehicles	2,954,662	1,711,317
Less: accumulated depreciation	(1,466,018)	(932,179)
	7,425,884	6,266,642
Right of Use (ROU) Asset (Note 12)	310,707	418,018
Construction in progress - Solar Work Technology	39,800	
Other non-current assets	59,762	46,907
	410,269	464,925
TOTAL ASSETS	\$ 24,610,303	\$ 15,135,443

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 713,875	\$ 437,323
Accrued expenses	664,696	654,293
Short-term debts		1,440,780
Current portion - lease liability (Note 12)	69,079	90,306
Deferred revenue (Note 9)	12,129,472	214,550
	13,577,122	2,837,252
NONCURRENT LIABILITIES		
Long-term debt (Note 6 and 7)	883,347	3,702,706
Long-term operating lease (Note 12)	244,485	327,712
	1,127,832	4,030,418
TOTAL LIABILITIES	14,704,954	6,867,670
NET ASSETS		
Without donors restrictions	9,903,124	2,645,505
With donors restrictions	2,225	5,622,268
	9,905,349	8,267,773
TOTAL LIABILITIES NET ASSETS	\$ 24,610,303	\$ 15,135,443

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2023

(With summarized totals at June 30, 2022)

	<u>Without donors restrictions</u>	<u>With donors restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
Revenue and support:				
Local Control Funding Formula	\$ 5,386,598	\$ -	\$ 5,386,598	\$ 5,333,509
Declining Enrollment Relief	4,036,234		4,036,234	
Education Protection Account	65,644		65,644	73,897
Special education - State	15,551		15,551	14,386
In-lieu of property taxes	17,283		17,283	12,741
Federal revenue	135,805		135,805	60,080
State revenue - Other	320,970		320,970	436,615
Charter school facility	146,276		146,276	182,441
Service fees	3,122,765		3,122,765	1,659,635
Grant revenue	9,775,121		9,775,121	4,982,967
Other revenue	115,788		115,788	5,071
Interest income	2,790		2,790	3,293
Total revenue and support	<u>\$ 23,140,825</u>	<u>\$ -</u>	<u>\$ 23,140,825</u>	<u>\$ 12,764,635</u>
Expenses				
Program Services				
EPIC Charter School	14,736,344		14,736,344	14,745,668
Other program services	520,773		520,773	521,139
Support Services				
Management and general	626,089		626,089	229,379
Total expenses	<u>15,883,206</u>	<u>-</u>	<u>15,883,206</u>	<u>15,496,186</u>
CHANGE IN NET ASSETS	<u>7,257,619</u>	<u>-</u>	<u>7,257,619</u>	<u>(2,731,551)</u>
Net Assets, beginning of year	<u>2,645,505</u>	<u>5,622,268</u>	<u>8,267,773</u>	<u>5,379,281</u>
Release of prior year restricted fund balance	<u></u>	<u>(5,620,043)</u>	<u>(5,620,043)</u>	<u>5,620,043</u>
Net Assets, end of year	<u>\$ 9,903,124</u>	<u>\$ 2,225</u>	<u>\$ 9,905,349</u>	<u>\$ 8,267,773</u>

**FARMERWORK INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>		<u>Management and General</u>	<u>Total</u>
	<u>EPIC Charter School</u>	<u>Other Program Services</u>		
Salaries and related expenses:				
Certificated salaries and wages	\$ 2,117,964	\$	\$	\$ 2,117,964
Classified salaries and wages	5,630,534	167,696		5,798,230
Employee benefits	2,936,281	49,192		2,985,473
Total personnel expenses	<u>10,684,779</u>	<u>216,888</u>	-	<u>10,901,667</u>
Operating expenses:				
Books and Supplies	118,726	10,465	1,288	130,479
Travel	475,768	38,528	13,288	527,584
Operating expense	1,721,899		322,360	2,044,259
Occupancy	804,833	18,042	3,025	825,900
Professional services	180,330	236,850	5,670	422,850
Interest	217,145		279,484	496,629
Depreciation and amortization	532,864		974	533,838
Total operating expenses	<u>4,051,565</u>	<u>303,885</u>	<u>626,089</u>	<u>4,981,539</u>
Total	<u>\$ 14,736,344</u>	<u>\$ 520,773</u>	<u>\$ 626,089</u>	<u>\$ 15,883,206</u>

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES - EXHIBIT 1
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services					
	EPIC Charter School			Other Program Services		
	Workforce Innovation and Opportunity Act Title II -	Workforce Innovation and Opportunity Act Title II - ETR OSY	EPIC Other Services	Total EPIC Charter School	Education and other Services	Total Other Program Services
Salaries and related expenses:						
Certificated salaries and wages	\$		\$ 2,117,964	\$ 2,117,964		\$ -
Classified salaries and wages	422,311	98,166	5,110,057	5,630,534	167,696	167,696
Employee benefits	144,733	24,672	2,766,876	2,936,281	49,192	49,192
Total personnel expenses	<u>567,044</u>	<u>122,838</u>	<u>9,994,897</u>	<u>10,684,779</u>	<u>216,888</u>	<u>216,888</u>
Operating expenses:						
Books and supplies	7,229	1,217	110,280	118,726	10,465	10,465
Travel and conferences	20,864	869	454,035	475,768	38,528	38,528
Operation	55,600	6,697	1,659,602	1,721,899		-
Occupancy	72,543	3,927	728,363	804,833	18,042	18,042
Professional services	7,946	1,197	171,187	180,330	236,850	236,850
Interest			217,145	217,145		-
Depreciation and amortization			532,864	532,864		-
Total operating expenses	<u>164,182</u>	<u>13,907</u>	<u>3,873,476</u>	<u>4,051,565</u>	<u>303,885</u>	<u>303,885</u>
Total	<u>\$ 731,226</u>	<u>\$ 136,745</u>	<u>\$ 13,868,373</u>	<u>\$ 14,736,344</u>	<u>\$ 520,773</u>	<u>\$ 520,773</u>

**FARMERWORK INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023

(With summarized totals at June 30, 2022)

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 7,257,619	\$ (2,731,551)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	533,838	344,658
Prior period adjustment to net assets		5,620,043
Release of prior year restricted fund balance	(5,620,043)	
(Increase) decrease in assets:		
Accounts receivable	(2,400,764)	1,982,494
Prepaid expenses and other current assets	(86,884)	(25,468)
Escrow deposits - Wells Fargo (Note 10)	(15,000)	100,000
Escrow deposits - New Market Tax Credit (Note 11)	(30,000)	10,000
Right of Use (ROU) Asset		(418,018)
Other non-current assets	(12,855)	(12,506)
Increase (decrease) in liabilities:		
Accounts payable	276,552	(225,285)
Accrued expenses	10,403	96,412
Short-term debts	(1,440,780)	(4,697)
Deferred revenue	11,914,922	(5,327,149)
Net cash provided by (used in) operating activities	10,387,008	(591,067)
CASH FLOWS FROM INVESTING ACTIVITIES		
Property and equipment purchases	(1,693,081)	(4,883,213)
Construction in progress - Solar Work Technology	(39,800)	
CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	(1,732,881)	(4,883,213)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment on loan and mortgage	(2,824,056)	(58,724)
Operating lease liability		418,018
Proceeds on mortgage - Grand Pacific Financing Corp.		2,242,110
Proceeds on mortgage - Nonprofit Finance Fund		600,000
CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES	(2,824,056)	3,201,404
NON CASH RELATED ACTIVITIES		
Adjustments related to prior set-up of ROU	7,555	
Non Cash Related Activities	7,555	
NET INCREASE (DECREASE) IN CASH	5,837,626	(2,272,876)
CASH AT BEGINNING OF YEAR	1,285,074	3,557,950
CASH AT END OF YEAR	\$ 7,122,700	\$ 1,285,074
CASH PAID DURING THE YEAR FOR:		
INTEREST	\$ 496,629	\$ 71,265

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION

This includes businesses, non-profits, local, county, state and federal agencies.

Statement of Purpose

The Organization was organized exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. This includes but is not limited to promoting and enhancing the activities of farm workers and agricultural laborers in the United States.

Activities

The Mission and Purpose of the Farmworkers Institute of Education and Leadership Development (FIELD) is to "Empower the Underserved to be Self-Sufficient".

FIELD's contribution to the vision of our founder, Cesar E. Chavez is to strengthen communities through education, workforce and economic development. Our target market is limited English proficient farmworkers, immigrants, and other low wage, low skilled workers and their families. Through FIELD's charter high school for adults called Escuela Popular Instituto Campesino (EPIC) de Cesar Chavez, our activities include student services, educational services, and training services including placement in on-the-job trainings in incubated social businesses of EPIC. EPIC's student services includes outreach, enrollment, assessment, placement, counseling and advisement. EPIC's educational services includes remedial literacy and English as a Second Language/English Language Development, high school instruction for an accredited diploma, career technical training and on-the-job placement in local enterprises including FIELD's social businesses of recycling, solar, agriculture, early childhood education centers and firefighting/environmental conservation. Our program is culturally and academically designed to include the Latino Spanish speaking rural communities, African-American, poor non-Hispanic White as well as foster and homeless populations. FIELD's EPIC program allows the students to earn high school diplomas, industry recognized certificates, community college credit and wages through work experience.

FIELD's EPIC program integrates the educational activities with student support activities, job training and work experience. Work experience can include paid internships and paid on-the-job trainings placements EPIC's students into business incubators such as, but not limited to, the Cesar Chavez Environmental Corps, the solar panel installation program called SolarFIELD, the proposed FIELD Fresh agricultural program, as well as the Helen Fabela Chavez early child education service. Supplemental funding for the EPIC program includes matching grants and fee for service contracts. These include Workforce Investment and Opportunity (WIOA II) adult education grants for student services, fee-for-service contracts -Instructional Service agreements (ISA)- from community colleges for remedial academic preparation, training funds from California State Parks- Off-Highway Vehicle (OHV), California Recycling (CalRecycle) grants for recycling as well trail remediation contracts from the National Park Service (NPS) task agreements.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Farmworkers Institute of Education and Leadership Development, Inc. (FIELD) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, who is responsible for their integrity and objectivity.

Financial Statements Presentation

These financial statements are prepared on the accrual basis of accounting. The accounts of the Charter are maintained in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) relevant to not-for-profit organizations.

The Charter reports information about its financial position and activities in three classes of net position:

Net assets without donor restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated none of these net assets for operating reserves and future program development.

Net assets with donor restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restrictions expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2023, the Charter had no net assets with donor restrictions.

Basis of Accounting

The accompanying financial statements of the Charter are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results could differ from those estimates.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Income Taxes - Non-Profit Status

FIELD is exempt from federal income tax under section 501(c)(3) of the U.S. Internal Revenue Code and has been classified as other than a private foundation by the Internal Revenue Service. The Organization is also exempt from State of California taxation under provisions of the California Revenue and Taxation code. Therefore, no provision for income taxes is made in the accompanying financial statements. However, the information returns for fiscal 2019 and forward may be audited by regulatory agencies. FIELD is not aware of any such actions at his time.

Cash and Cash Equivalents

FIELD considers all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts from government sources. Accounts receivable are stated at the amount management expects to collect from the outstanding balance. Management provides an analysis of the probable collection of the accounts through a provision for bad debt expense and an adjustment to a valuation allowance. At June 30, 2023, management had determined that all accounts receivable are full collectible, and no allowance for bad debts has been established.

Prepaid Expenses

Prepaid expenses represent amounts paid in advance of receiving goods or services.

Property, Equipment and Improvements

Property, equipment and improvements are recorded at cost. All property, equipment and improvements with a value of \$5,000 or greater and a useful life of 1 year or more are capitalized. Property is depreciated under the straight-line method over the estimated useful life of 40 years. Improvements are depreciated under a straight-line method over their estimated useful lives of 20 years. Equipment is depreciated under straight-line method over the estimated useful life of five to seven years. The depreciation expense for the year ended June 30, 2023, is \$533,838. For additional information, refer to Note 6.

Revenue Recognition

Gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net assets. Gift received with a donor stipulation time or purpose restrictions is recorded as an increase in unrestricted net assets, if the restriction expires in the reporting period in which the revenue is recognized. Amounts received from the California Department of Education are recognized as revenue, earned based on EPIC's (Charter School) average daily attendance (ADA) of students.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Revenue that is restricted is recorded as an increase in unrestricted net assets, if the restriction expires in the reporting period in which the revenue is recognized. School designated grants from governmental agencies are considered earned when expenditures have been incurred in accordance with contract specification.

The Organization recognizes revenue derived from grants over the period to which the grant relates. Grant awards accounted for as exchange transactions are considered refundable advances which are classified as a liability titled "Refundable Advances" until related services are performed, at which time they are recognized as revenue. There was no activity in the refundable advance account.

Amounts expended for services performed in excess of grant funds received are presented as grant or contract receivable for financial statement presentation. Grant awards accounted for as agency or intermediary transactions are not considered contributions and therefore are not recorded as revenue. These are transactions where the grant or donation funds are intended for a beneficiary other than the Organization. The Organization accounts for the grant or donation funds as a liability until the funds are transferred to the beneficiary.

Revenue from private grants is recognized as unrestricted support in the reporting period in which all requirements of the grant are met. Unearned grant revenue is recognized in the period received and as temporarily restricted net assets until requirements are met.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Fair Value Measurements

The Charter categorizes its assets and liabilities measured at fair value into a three level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value in accordance with accounting standards.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Concentration of Credit Risk

The Charter maintains bank accounts at banks which are institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. At June 30, 2023, the total uninsured cash balance totaled approximately \$6,540,617. The Charter manages deposit concentration risk 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, the Charter has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members, governmental agencies, and foundations supportive of the Charter's mission.

Reclassification

Certain reclassifications have been made to the prior year financial statement presentation to correspond to current year's format. Total net assets and change in net assets are unchanged due to these reclassifications.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Subsequent Events

In preparing these financial statements, the Charter has evaluated events and transactions for potential recognition or disclosure through December 14, 2023, the date the financial statements were available to be issued.

NOTE 3 - CASH AND CASH EQUIVALENTS

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The organization had no cash equivalents at June 30, 2023.

Deposits:	
Cash Rabobank - Checking	\$ 18,280
General Beneficial	82,345
Beneficial State	3,207,100
EPIC – Rabobank	2,267
Recycling Center - Cash	35,917
OHV Beneficial	5,200
Valley Strong Union Bank	188,074
EPIC Beneficial Checking	<u>3,583,517</u>
 Total cash on hand and in banks	 <u>\$7,122,700</u>

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivables at June 30, 2023, are reported as follows:

Trade receivable	\$ 657,945
School apportionments – EPIC	786,210
Other grant receivables	<u>8,017,711</u>
 Total accounts receivable	 <u>\$9,461,866</u>

FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 5 – EMPLOYEE RETIREMENT PLAN

State Teachers Retirement System (STRS)

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the State of California.

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

State Teachers Retirement System (STRS)

Plan Description

The School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. 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. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% of their salary. 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 fiscal year 2022-2023 is 19.10% of the applicable annual payroll. The contribution requirements of the plan members are established by state statute.

The School's expenses and contributions to STRS for the year ended June 30, 2023 is as follows:

<u>Year Ended</u>	<u>Required</u>	<u>Percent</u>
<u>June 30,</u>	<u>Contribution</u>	<u>Contributed</u>
2023	\$357,201	100%

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Charter School. These payments consist of State General Fund contributions to CalSTRS in the estimated amount of \$180,810. 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.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 6 – LOANS PAYABLE

The Organization borrowed \$300,000 from Beneficial State Bank under the terms of a promissory note effective February 16, 2017. From the effective date to the maturity date, the Organization agreed to pay interest on the unpaid principal at a fixed rate of interest of 4.00% per annum. Interest shall be computed on the basis of the actual number of days elapsed between payments and on the basis of a 360-day year consisting of twelve 30-day months. Interest due shall be capitalized and compounded quarterly as of the first day of each calendar quarter, and the interest shall accrue on any such interest due. The entire unpaid principal balance of the loan, together with any accrued but unpaid interest thereon shall be due and payable on February 16, 2021. Such date may be extended at the Bank's sole and absolute discretion. If the Organization "qualifies" the maturity date may be extended until September 17, 2026.

The outstanding balance of this loan at June 30, 2023 is 143,929

Santa Paula Chevrolet - Ally

In March 2019, the Organization purchased three vehicles from Santa Paula Chevrolet. The vehicles were financed with a loan of 4.99% interest over three years. As of June 30, 2023, the outstanding long-term balance of the loan was \$91,533.

Chevrolet Equinox – GM Financial

In November 2020, the Organization purchased two vehicles from Chevrolet Equinox. The vehicles were financed with a loan of 5.50% interest over five years. As of June 30, 2023, the outstanding long-term balance of the loan was \$19,964.

2015 Freightliner M2 106 Water Truck – Ascentium Capital

In September 2022, the Organization purchased a vehicle from Freightliner Manufacturing. The vehicle was financed with a loan of 7.34% interest over five years. As of June 30, 2023, the outstanding long-term balance of the loan was \$73,838.

NOTE 7 – Mortgage Payable

The mortgage payable consist of a 4.21%, ten-year fixed rate secured by a mortgage on land and buildings of the school. The mortgage is secure by an assignment deed of trust on 320 Watts Drive, Bakersfield, California. The mortgage is payable to Beneficial State Bank in monthly installments of \$3,286.41 and matures on December 20, 2029. As of June 30, 2023, the Charter paid \$24,080 in interest on this mortgage.

The outstanding mortgage payable at June 30, 2023 is \$554,083.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

The Organization had \$2,225 of Net Assets with donor restrictions.

NOTE 9 – DEFERRED REVENUE

As of June 30, 2023, the Organization had deferred revenues of \$12,129,472.

NOTE 10 – ESCROW DEPOSITS – WELLS FARGO (NEW MARKET TAX CREDIT INVESTMENT)

On March 27, 2023, the Organization deposited \$15,000 to Wells Fargo Community Investment Holdings, LLC to participate in the New Market Tax Credit (NMTC) financing of the proposed FIELD project. The project will also include working capital that will allow FIELD to pay for costs related to the expanded Career Technical Education Campus (CTE) programs. The deposit is held in the escrow account until the Organization completes the project.

NOTE 11 – ESCROW DEPOSITS – California Statewide Communities Development Corporation (CSCDC)

On May 26, 2023, the Organization deposited \$30,000 to California Statewide Communities Development Corporation (CSCDC). The project involves the acquisition and renovation of an 11-acre property in Bakersfield, California to serve as FIELD's new headquarters and a comprehensive career technical education campus for adults participating in FIELD's programs. The deposit is held in the escrow account until the completion of the transaction.

Farmworker Institute of Education & Leadership Development Inc.
NOTES TO FINANCIAL STATEMENTS

June 30, 2023

Note 12 - Operating Leases

This entity has 4 Long Term Operating Leases.
The present Value of the Lease Payments were calculated based on a 5 year term rate of 6%.

Weighted Lease Term Disclosure

	Right of Use Assets <u>6/30/2023</u>	Lease Liability <u>6/30/2023</u>	Lease term Remaining Years <u>at 6/30/2023</u>	Weighted Avg. Lease Term <u>at 6/30/2023</u>
Operating Lease Lessors				
City of Riverside	88,757.59	88,757.59	3.50	310,651.56
Valley Center Plaza	120,704.86	122,693.95	5.42	664,592.23
WY Heritage Grove LLC	98,902.29	99,769.94	5.33	532,106.32
Lampe-Hillman Properties	2,342.42	2,342.42	0.17	390.40
	<u>310,707.16</u>	<u>313,563.90</u>		<u>1,507,740.52</u>
				4.81

Significant Lease Disclosure Table

Lease of Premises
City of Riverside

Lessor: City of Riverside

Payment Periods	Monthly Payments	42 Monthly Payments	Future Annual Lease Payments
7/1/2023 to 12/1/2026	2,348.19	42	98,623.98

Lease of Premises
Valley Center

Lessor: Valley Center

Payment Periods	Monthly Payments	53 Monthly Payments	Future Annual Lease Payments
7/1/23-11/1/23	2,475.24	5	12,376.20
12/1/23-11/30/24	2,549.50	12	30,594.00
12/1/24-11/30/25	2,625.99	12	31,511.88
12/1/25-11/30/26	2,704.77	12	32,457.24
12/1/26-11/30/27	2,785.91	12	33,430.92
		<u>53</u>	<u>140,370.24</u>

Lease of Premises
WY Heritage Grove LLC

Lessor: WY Heritage Grove LLC

Payment Periods	Monthly Payments	52 Monthly Payments	Lease Payments
7/1/23-10/1/24	2,100.00	16	33,600.00
11/1/24-10/1/25	2,163.00	12	25,956.00
11/1/25-10/1/26	2,227.89	12	26,734.68
11/1/26-10/1/27	2,294.73	12	27,536.72
		<u>52</u>	<u>113,827.40</u>

Lease of Premises
Lampe-Hillman

Lessor: Lampe-Hillman

Payment Periods	Monthly Payments	74 Monthly Payments	Lease Payments
7/1/22-8/1/23	1,180.00	2	2,360.00
		<u>2</u>	<u>2,360.00</u>

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

Note 13 - CONTINGENCIES

The Organization received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Such audits could generate disallowances under terms of grants; however, management believes that any required reimbursement would not be material.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**Charter School Department
EPIC de Cesar Chavez Charter School**

June 30, 2023

SUPPLEMENTARY INFORMATION

**FARMWORKER INSTITUTE FOR EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**Charter School Department,
EPIC de CESAR CHAVEZ CHARTER SCHOOL**

Reconciliation of Annual Financial
Report With Audited Financial Statements
For the year ended June 30, 2023

June 30, 2023 Annual Financial Report Fund balances (Net assets)	\$ 11,735,283
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance (Net Assets)	
Cash	(182,958)
Accounts receivable	7,715,129
Prepaid	(7,147)
Interfund receivable	4,286,846
Capital assets	(1)
Other assets	7,147
Accounts payable	305,314
Deferred revenue	(11,924,118)
Long-term liabilities	-
Net adjustments and reclassifications	<u>200,212</u>
June 30, 2023 Audited Financial Statement Fund Balance	<u>\$ 11,935,495</u>

EPIC de Cesar Chavez Charter School

STATEMENT OF FINANCIAL POSITION – BY CHARTER SCHOOL
June 30, 2023

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS:</u>		
Cash and cash equivalents	\$ 7,016,875	\$ 1,138,961
Accounts receivable	8,752,467	5,876,897
Prepaid expenses	3,278	3,354
Total current assets	<u>15,772,620</u>	<u>7,019,212</u>
Property and equipment		
Building	4,200,473	4,200,473
Land	1,050,118	1,050,118
Recycling Buyback Center	17,000	17,000
Furniture and fixtures	363,381	135,960
Vehicles	901,106	515,188
Accumulated Depreciation	(588,035)	(242,435)
Total	<u>5,944,043</u>	<u>5,676,304</u>
Interfund receivables	4,286,846	1,520,481
Other Assets	7,147	6,800
	<u>4,293,993</u>	<u>1,527,281</u>
Total assets	<u>\$ 26,010,656</u>	<u>\$ 14,222,797</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES:</u>		
Accounts payable and accrued liabilities	\$ 1,334,583	\$ 1,107,044
Note payable	113,880	20,494
Mortgage payable	554,083	2,811,550
Loan payable	-	600,000
Deferred revenue	12,072,615	214,550
Total current liabilities	<u>14,075,161</u>	<u>4,753,638</u>
<u>NET ASSETS:</u>		
Without donors restrictions	9,665,240	3,849,116
With donors restrictions	2,270,255	5,620,043
Total net assets	<u>11,935,495</u>	<u>9,469,159</u>
Total liabilities and net assets	<u>\$ 26,010,656</u>	<u>\$ 14,222,797</u>

EPIC de Cesar Chavez Charter School

STATEMENT OF ACTIVITIES – BY CHARTER SCHOOL
For the Year Ended June 30, 2023

	Without donors restrictions	With donors restrictions	2023 Total	2022 Total
REVENUES:				
State aid	\$ 5,386,253	\$ -	\$ 5,386,253	\$ 5,333,509
Declining Enrollment Relief	4,036,234	-	4,036,234	-
Education Protection Account	65,644	-	65,644	-
State revenue - Other	2,915,777	-	2,915,777	1,984,946
In-lieu of property taxes	17,283	-	17,283	12,741
Federal revenue	135,805	-	135,805	60,080
Grants	8,772,530	-	8,772,530	4,777,625
Recycling Center Services	539,382	-	539,382	378,750
Local revenue	11,543	-	11,543	968
Total revenues	\$ 21,880,451	\$ -	\$ 21,880,451	\$ 12,548,619
EXPENSES:				
Certificated salaries	2,117,964	-	2,117,964	2,157,399
Classified salaries	5,630,534	-	5,630,534	5,820,355
Fringe benefits	2,936,281	-	2,936,281	2,758,402
Books and Supplies	118,726	-	118,726	344,782
Travel and Conferences	475,768	-	475,768	560,573
Facility lease	804,833	-	804,833	706,883
Professional services	180,330	-	180,330	302,177
Other operating expenses	1,721,899	-	1,721,899	1,684,322
Interest	217,145	-	217,145	66,763
Depreciation Expense	532,864	-	532,864	344,012
Total expenses	14,736,344	-	14,736,344	14,745,668
Change in net assets	7,144,107	-	7,144,107	(2,197,049)
Total change in net assets	7,144,107	-	7,144,107	(2,197,049)
Beginning net assets	3,849,116	5,620,043	9,469,159	6,988,437
Release of prior year restricted fund balance	(1,327,983)	(3,349,788)	(4,677,771)	4,677,771
Ending net assets	\$ 9,665,240	\$ 2,270,255	\$ 11,935,495	\$ 9,469,159

**EPIC de Cesar Chavez Charter School
STATEMENT OF CASH FLOWS – BY CHARTER SCHOOL**

**EPIC de Cesar Chavez Charter School
For the Year Ended June 30, 2023**

	2023	2022
CASH FLOWS from OPERATING ACTIVITIES:		
Change in net assets	\$ 7,144,107	\$ (2,197,049)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	532,864	143,844
Prior year adjustment		4,677,771
Release of prior year restricted fund balance	(4,677,771)	
<u>Change in operating assets:</u>		
Prepaid expenses	76	(3,354)
Intercompany receivables	(2,766,365)	38,652
Accounts receivable	(2,875,570)	(1,018,046)
Other assets	(347)	(2,200)
<u>Change in operating liabilities:</u>		
Accounts payable and accrued liabilities	227,623	575,057
Deferred revenue	11,858,065	(2,442,289)
Net cash flows from operating activities	9,442,682	(227,614)
CASH FLOWS from INVESTING ACTIVITIES:		
Purchases of property and equipment	(613,339)	(4,884,620)
Cash provided by (used for) investing activities	(613,339)	(4,884,620)
CASH FLOWS from FINANCING ACTIVITIES:		
Net Proceeds on long term debt - note payable	93,386	745
Principal payments	(3,044,815)	
Proceeds on mortgage - Nonprofit Finance Fund		600,000
Proceeds on long term debt - mortgage payable		2,227,326
Cash provided by (used for) financing activities	(2,951,429)	2,828,071
Net change in cash and cash equivalents	5,877,914	(2,284,163)
Cash and cash equivalents at the beginning of the year	1,138,961	3,423,124
Cash and cash equivalents at the end of the year	\$ 7,016,875	\$ 1,138,961

EPIC de CESAR CHAVEZ CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
For the year ended June 30, 2023

School Site	Regular Instructional Days			Minimum Instructional Days			Combined		Status	
	Mins. Per Day	Days	Tot. Mins.	Mins. Per Day	Days	Tot. Mins.	Minutes	Days		
Grade 9 through 12	Atwater	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Bakersfield East	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Bakersfield South	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Brawley	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	California City	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Cathedral City	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Desert Hot Springs	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Grass Valley	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Greenfield	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Indio	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Merced	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Palmdale 1	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Palmdale 2	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Paso Robles	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Riverside	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Salinas	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Shafter	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Tulare	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Woodland	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Yuba City	420	178	74,760	0	0	0	74,760	178	In compliance

Note: The annual instructional minutes met the requirements of the California Department of Education.

Opinion: The Charter School did comply with the instructional minutes and days provisions.

EPIC de Cesar Chavez Charter School
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2023

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

	2022-2023			
	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades 9-12	328.22	328.22	332.86	332.86
ADA Totals	328.22	328.22	332.86	332.86

Note 1: In 2022-2023, EPIC is 100% classroom-based and generates no ADA from a full-time independent study program.

Note 2: N/A - There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Farmworker Institute Of Education and Leadership Development
 Schedule of Expenditures of Federal Awards
 For the year ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA number	Contract period	Pass through Identifying Number	Program Expenditures
UNITED STATES DEPARTMENT OF EDUCATION/				
Pass through State Department of Education/				
Workforce Innovation & Opportunity Act Title II-ESL	84.002A	7/1/2022-6/30/2023	1	\$ 358,376
Workforce Innovation & Opportunity Act Title II-HS	84.002A	7/1/2022-6/30/2023	1	372,850
Workforce Innovation & Opportunity Act Title II - ETR OSY	17.259	7/1/2022-6/30/2023	1	<u>136,745</u>
Total United States Department of Education				<u>867,971</u>
UNITED STATES DEPARTMENT OF AGRICULTURE/				
Pass through State Department of Education/				
Child Nutrition Programs	10.555	7/1/2022-6/30/2023	13391	<u>135,805</u>
Total United States Department of Agriculture				<u>135,805</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u>1,003,776</u>

(1) Pass-Through Entity Identifying Number not available

Note A - Basis of Presentation

The accompany schedule of expenditures of federal awards includes the federal grant activity of FIELD and is presented on the accrual basis of accounting. The information in the schedule 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).

The School has not elected to use the 10% de minimus cost rate.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.
Charter School Department EPIC de CESAR CHAVEZ**

**NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

NOTE 1: PURPOSE OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the Charter School's operating members of the governing board, and members of the administration.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of Education Code Sections 46200 through 46206.

Schedule of Average Daily Attendance

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

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.

Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Charter and is presented on the accrual basis of accounting. The information in this schedule 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

**FARMWORKER INSTITUTE FOR EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**
Charter School Department
EPIC de CESAR CHAVEZ CHARTER SCHOOL

ORGANIZATION STRUCTURE
JUNE 30, 2023

LOCAL EDUCATIONAL AGENCY ORGANIZATION STRUCTURE

Name of School	EPIC de Cesar Chavez Charter School
Sponsoring District	Nevada County Superintendent of Schools
Original date of charter	July 1, 2014
Renewal date of charter	July 1, 2019
Charter expiration date	June 30, 2024
Charter Number	1680

GOVERNING BOARD

	<u>Name</u>	<u>Term on Board Expires</u>	<u>Title</u>
	David Villarino	June 30, 2023	President/Superintendent
Non-Voting	Michael Gomez	June 30, 2023	Treasurer
	Mark Martinez	June 30, 2023	Member
	Dr. Jesse Ortiz	June 30, 2023	Member
	Nadia Villagran	June 30, 2023	Member
	Inez S. DeLuna	June 30, 2023	Member
	Nora Dominguez	June 30, 2023	Member
Non-Voting	Patrick Pine	June 30, 2023	Secretary
Non-Voting	Joseph Casas	June 30, 2023	General Counsel

ADMINISTRATION

David Villarino	President/Superintendent
Rosa Ruelas	Controller
Lisa Tabarez	Assistant Director

HODGES AND HAMMONS
CERTIFIED PUBLIC ACCOUNTANTS

**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**

Board of Directors
Farmworker Institute of Education and Leadership Development
Charter School Department, EPIC de Cesar Chavez Charter School
Tehachapi, 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 Farmworker Institute of Education and Leadership Development (the School), a nonprofit California 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, the related notes to the financial statements, and have issued my report thereon dated December 14, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

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Los Angeles CA 90045
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**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**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hodges and Hammons, CPA's

Hodges and Hammons, CPAs
Los Angeles, California
December 14, 2022

HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC

8616 La Tijera Blvd., Suite 505
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Board of Directors
Farmworker Institute of Education and Leadership Development and its
Charter School Department, EPIC de Cesar Chavez Charter School
Tehachapi, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Farmworker Institute of Education and Leadership Development (EPIC de Cesar Chavez Charter School)'s 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 Farmworker Institute of Education and Leadership Development's major federal programs for the year ended June 30, 2023. Farmworker Institute of Education and Leadership Development'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, Farmworker Institute of Education and Leadership Development complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 14, 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; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Farmworker Institute of Education and Leadership Development 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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 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 Farmworker Institute of Education and Leadership Development's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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.

Hodges and Hammons, CPA's

Hodges and Hammons, CPA's
Los Angeles, California
December 14, 2023

HODGES AND HAMMONS
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT AUDITORS ON STATE COMPLIANCE

Board of Directors
Farmworker Institute of Education and Leadership Development and its
Charter School Department, EPIC de Cesar Chavez Charter School
Tehachapi, California

Report on Compliance

Opinion

We have audited the Farmworker Institute of Education and Leadership Development's compliance with the requirements specified in the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Charter School's state program requirements identified below for the year ended June 30, 2023.

In our opinion, Farmworker Institute of Education and Leadership Development complied, in all material respects, with 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 2022-23 *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 Farmworker Institute of Education and Leadership Development 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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 *2022-23 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 Farmworker Institute of Education and Leadership Development'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 *2022-23 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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 *2022-23 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 Farmworker Institute of Education and Leadership Development's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Farmworker Institute of Education and Leadership Development's compliance with the state laws and regulations applicable to the following items:

	Procedures Performed
<u>School Districts, County Offices of Education, and Charter Schools:</u>	
California Clean Energy Job Act	N/A
After/Before School Education Protection Account Funds	N/A
Proper Expenditure of Education Protection Account Fund	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

Local Control and Accountability Plan	Yes
Independent Study – Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant	Yes
Career Technical Incentive Grant	N/A
Transitional Kindergarten	N/A
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term "N/A" (Not Applicable) is used above to mean that the School did not offer the program during the current fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify 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 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

Hodges and Hammons, CPA's

Hodges and Hammons
Certified Public Accountants
Los Angeles, California
December 14, 2023

HODGES AND HAMMONS
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Farmworkers Institute of Education
and Leadership Development, Inc.
Tehachapi, CA 93561

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE DEPARTMENT OF
RESOURCES RECYCLING AND RECOVERY GRANT AGREEMENT TERMS**

We have audited the financial statements of the Farmworkers Institute of Education and Leadership Development, Inc., as of and for the year ended June 30, 2023 and have issued our report thereon December 14, 2023.

Our audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of Local Conservation Corps Receiving Grant Funds from the Department of Resources Recycling and Recovery*, issued by the Department of Resources Recycling and Recovery.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Farmworkers Institute of Education and Leadership Development, Inc.'s management is responsible for compliance with laws, regulations and the Grant Agreement. In connection with the audit referred to above, we selected and tested transactions and records to determine the compliance of the laws, regulations and the Grant Agreement applicable to the following items.

<u>Description</u>	<u>Procedures Performed</u>
Internal Control:	
1. Vehicle and equipment inventory.	Yes
2. Use of grant funded vehicles and equipment for other than grant-related purposes.	Yes
3. Allocation of depreciation, cash receipts and disbursements.	Yes
4. Allocation of direct and indirect costs.	Yes
5. Methodology for determining reasonableness of general and operating expenses.	Yes
6. Time spent on projects charged to the Grant Agreement,	Yes
7. Receipt and expenditures of recycling-generated revenues	Yes
8. Activities requiring approval of the LCC's Board of Directors.	
a. Approval of Audit reports prior to submission to CalRecycle	Yes
b. Acceptance and certification of the Cycle Final Report.	Yes
9. Travel approvals and reimbursements.	
a. Pre-approval of out of state travel	Yes
b. State reimbursement rates or lower	Yes
10. General record keeping	Yes
Subcontractors:	
1. Determine whether subcontractors not explicitly identified in grant agreement or properly approved were used	No
Competitive Bids- \$5,000 or more:	
1. Use of competitive bids for all purchases over \$5,000	Yes
2. Secured at least three competitive or price quotes	Yes
3. Purchase from lowest qualified bidder	Yes
4. Review of bid documentation for on-going contracts with charges of \$5,000 or more	Yes
Conflict of Interest:	
1. Selected representative reimbursement expenditures	Yes
2. Review selected samples for arm's length transactions	Yes
Allowable and Reasonable Costs:	
1. Selected a representative sample of costs charged against Grant Agreement	Yes
2. Determine whether costs were allowable	Yes
3. Determine whether requested reimbursements were properly Authorized and approved	Yes
4. Supported time spent for employees and contractors	Yes
5. Costs incurred were used only for CalRecycle funded program	Yes
6. Expenditures were net of applicable credits	Yes
Travel:	
1. Selected a representative sample of travel claims	Yes
2. Determine whether claims complied with Grant Agreement	Yes

Based on our audit we found that, for the items tested, Farmworkers Institute of Education and Leadership Development, Inc. complied with the laws, regulations and Grant Agreement of the items referred to above. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Farmworkers Institute of Education and Leadership Development, Inc. had not complied with the laws and regulations of the Grant Agreement.

This report is intended solely for the information of the Farmworkers Institute of Education and Leadership Development, Inc. Board of Directors and the Department of Resources Recycling and Recovery and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Hammons and Hammons, CPA's

Hodges and Hammons, CPA's
Certified Public Accountants
Los Angeles, California
December 14, 2023

Farmworker Institute of Education and Leadership Development, Inc
Charter School, Department, EPIC de Cesar Chavez Charter School

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2023

Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes ___ None X

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes ___ None X

Noncompliance material to financial statement noted? Yes ___ None X

2. State Awards

Internal control over state programs:
Material weaknesses identified? Yes ___ None X

Significant deficiencies identified not considered to be material weaknesses? Yes ___ None X

Type of auditor's report issued on compliance for same programs: Unmodified

3. Federal Awards

Report on Compliance and Internal Control over Compliance Applicable to Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Opinion on Compliance with Laws, Regulations, and Contracts Applicable to Each Major Program One or more material weaknesses identified? Unmodified

Significant Deficiencies or Material Weaknesses in Internal Controls over Compliance Yes ___ No X

Any audit findings disclosed that are required to be reported in accordance with section 200.516 of OMB Uniform Guidance Yes ___ No X

Farmworker Institute of Education and Leadership Development, Inc
Charter School, Department, EPIC de Cesar Chavez Charter School

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2023

Summary of Auditor's Results – continued

<u>Names of Federal Program or Cluster</u>	<u>CFDA No(s)</u>
Workforce Innovation & Opportunity Act Title II	84.002
Child Nutrition Programs	10.555

Dollar threshold used to distinguish between Type A and Type B Program \$750,000
Auditee qualified as low-risk auditee? Yes X No _____

**Farmworker Institute of Education and Leadership Development, Inc
Charter School, Department, EPIC de Cesar Chavez Charter School**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2023

None reported.



**SPECIAL BOARD MEETING
MINUTES**
The Farmworkers Institute of Education and Leadership Development, Inc
FIELD BOARD OF DIRECTORS

Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307

Zoom Meeting/Teleconference Location:

<https://us02web.zoom.us/j/81561853836>

By phone (669) 444-9171 Meeting ID: 815 6185 3836

Friday, February 2, 2024 at 3:00 pm

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

- 1. MEETING CALLED TO ORDER:** *Secretary Patrick Pine called the meeting to order at 12:32 pm*
- 2. ESTABLISH A QUORUM:** *Secretary Patrick Pine established a quorum at 12:34 pm*

Roll Call:

David Villarino (<i>present</i>)	Dr. Nora Dominguez (<i>not present</i>)
Dr. Mark Martinez (<i>present</i>)	Ines De Luna (<i>present</i>)
Nadia Villagran (<i>not present</i>)	Greg Cervantes (<i>not present</i>)
Oscar Gonzales (<i>present</i>)	

Nonvoting:

Patrick Pine, Secretary (*present*)
Michael Gomez, Treasurer (*present*)
John C. Lemmo, General Counsel (*present*)

Staff Present:

Susana Navarro-Llamas (*present*)

3. SALUTE TO THE FLAG / FARMWORKER POEM

Salute to the Flag and Farmworker Poem were dispensed

4. ADOPTION OF THE AGENDA

Mr. Villarino asked everyone to review the agenda, there were no comments. Chair entertained a motion to adopt the Agenda for FIELD. Mark Martinez moved, Ines DeLuna seconded the motion. There was no discussion and the motion was approved unanimously.

5. OPEN PUBLIC FORUM

It is appropriate for the public to address the FIELD Board regarding items of public interest within the jurisdiction of the board before or during the Board's consideration of the items. Time allowed may be limited to three minutes per item. If a large number wishes to speak on a specific item, the board may limit total input to 30 minutes on any item. Individuals or groups may address the board on items not listed on the agenda; however, no action can or will be taken on the unlisted items.

Further, Education Code §35145.5 also establishes the right of the public to place items on the agenda directly relating to business of the FIELD Board of Directors. Agenda requests must be made in writing ten days prior to board meetings.

In accordance with the law, the public and Board are hereby given notice that a tape recording of today's meeting is being made. This recording is to assist in the completion of the minutes. It is NOT a transcript of the meeting and may be disposed of in 30 days. The official transcript of this meeting will continue to be the adopted minutes.

- *Mr. Villarino opened the public forum at 3:06 pm. He asked if there were any comments by the public. There were none.*

6. CLOSE PUBLIC FORUM

- *Public forum closed at 3:09 pm*

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

- *No closed Session*

8. OPEN SESSION

- *Open session resumed at 3:10 pm*

9. APPROVAL OF THE CONSENT AGENDA:

All consent agenda items for the FIELD BOARD OF DIRECTORS are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

No Minutes for board review

10. REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

There is very limited board discussion, between the board, except to ask questions or refer matters to staff, and no action will be taken unless listed elsewhere on the agenda or on a subsequent agenda.

11. INFORMATION ITEMS:

1. David Villarino - President CEO

a) Update on Pending Legal Action

Mr. Villarino updated the board on pending litigation, discussed retaining Joseph Casas as co-counsel to represent FIELD, in addition to the insurance company's assigned attorney. The board members discussed legal matters including coverage for Directors and Officers.

12. OLD BUSINESS:

No old business

13. NEW BUSINESS:

No new business

14. ADJOURNMENT:

The chair entertained a motion to adjourn. Oscar Gonzales moved, Ines De Luna seconded. There was no discussion and the motion was approved unanimously.

The meeting adjourned at 3:20 pm

Next Meeting Date: Regularly Scheduled FIELD Board Meeting; Saturday March 9, 2024 time and location to be determined.

This Special Meeting Agenda was posted at least 24 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.



**FIELD- Human Resources
Department
Carolina Martinez
Quarterly Board Meeting 3/9/2024**

Objective:

1. Stay on Top of Legal Cases:

- Objective: Ensure proactive management and resolution of legal cases involving the organization.
- Quantified Result: Achieve a 95% resolution rate for legal cases within the organization by the end of 2024.

2. Reduce Workers' Compensation Costs:

- Objective: Decrease workers' compensation claims by 50% and mitigate workplace accidents through safety measures.
- Quantified Result: Achieve a 50% reduction in workers' compensation claims compared to the previous year, resulting in a 20% decrease in total workers' compensation costs.

3. Comprehensive Employee Training:

- Objective: Develop and implement a comprehensive training curriculum addressing job-specific skills and safety protocols.
- Quantified Result: Complete the development and implementation of the training curriculum for all employees by the end of the third quarter of 2024, with 90% of employees completing the training by year-end.

4. Streamlined and Thorough Onboarding Process:

- Objective: Enhance the onboarding experience for new hires through clear guidance, feedback collection, and automation of administrative tasks.
- Quantified Result: Reduce the average onboarding time for new hires by 30%, with 80% of new hires reporting a positive onboarding experience based on feedback and turnover.

5. Develop a Competitive Salary Structure for EPIC:

- Objective: Create a competitive salary structure based on experience, education, and language fluency to compete with public schools and regionally
- Quantified Result: Develop and implement a new salary structure for EPIC employees for 2024 - 2025 school year.
 1. resulting in a 10% increase in employee satisfaction with their compensation packages.

6. Update EPIC Agreement:

- Objective: Work on updating the 2024-2025 Agreement, focusing on the non-exempt EPIC Agreement.
- Quantified Result: Complete the update of the EPIC Agreement of March 2024, ensuring compliance with all regulatory requirements and alignment with organizational goals.

Forecasting:

- Continue to update FIELD, CCEC, EPIC Handbooks,
- Meet with leadership to assess all needs
- Hire HR Coordinator by May 2024



FIELD Advancement
Maria Rawls, Director of Marketing & Construction
FIELD Quarterly Board Meeting
March 9, 2024

MARKETING Annual Objective: Expand public awareness through social media posts, press/print media coverage, 4 planned giving campaigns to raise \$170,000 annually, and a redesign & migration of existing website to new integrated host to improve performance, increase donor confidence, and streamline EPIC & CTE student registration by June 30, 2024 at a cost not to exceed \$85,000.

Q2 Objective: Complete CTE overall brochure to add to marketing library and plan/execute FIELD's Holiday Giving and Toys for Tots Campaign including the launch of FIELD's new donations page (start of website migration).

Results:

- Donations page redesigned and published
- Holiday Giving and Toys for Tots – raised \$1,100 in giving, gave away 1,200 toys and 250 boxes of food to approximately 550 families.

Gap:

- CTE total program brochure incomplete
- Missed Holiday Giving goal of \$50K

Reforecasting:

- Increase goal for Q3 campaign – Chavez Breakfast (Goal is \$75K)
- CTE total program brochure completed by 3/30/2024

CONSTRUCTION/RE Annual Objective: Complete the NMTC funding and development of the CTE Operations Center at 2240 S Union Ave in Bakersfield, CA to include the renovation/expansion of a commercial kitchen, the renovation/addition of 16 dorm rooms, the addition of solar covered carport, the renovation of CTE modular buildings, the addition of a perimeter block wall, purchase of 6 CTE vehicles and the repaving of key traffic areas by June 30, 2024 not to exceed a cost of \$12M

Q2 Objective: Finalize construction proforma inclusive of pre-incurred costs, establish FIELD Enterprises new entity and solidify permitting process in order to close escrow by Nov 30, 2023.

Results:

- Closed escrow on 12/12/2024. Proforma finalized and captured \$1.3M of pre-incurred cost for equity; \$1.4M in working capital - \$650K has been delivered to FIELD with \$750K released at Cert of Occupancy; architectural drawings updated for kitchen changes; Drawings for Building Permit submitted to city along with parcel merger application; Health permit for kitchen submitted; Solar designs updated and building permit for carport submitted; New FIELD Enterprises entity formed; Obtained Demo permit to begin construction; perimeter wall complete.

Gap:

- Building permit outstanding in Q3 – received Jan 2024; Closed escrow in Dec vs Nov 30th

Reforecasting:

- Target building permit by Jan 15, 2024



Strategic Initiatives

Tamar Asatryan, Special Assistant for Strategic Initiatives

FIELD Quarterly Board Meeting

March 9, 2024

Annual Objective: To help FIELD's sustainability of programs by bringing in \$1.5 million of extra funding while ensuring accurate and timely usage of grant funds and grant reporting at a cost not to exceed budget by June 30, 2024.

Q2 Objective: To apply for grants (3) after researching a minimum of 6 grants while bringing in \$250,000 in funding through grants by March 31, 2024. To also meet with Rosa to ensure proper fund allocation and a grant analysis completed.

Results: The Strategic Initiatives Division researched an additional 27 grants for a total of 50 grants and applied for 6 additional grants for a total of 9 grants. Our yearly goal was to obtain \$1.5 million in extra funding through grants and we have received a total of \$4,657,504. A total of \$1,206,426 were from grants applied for this fiscal year. We are also currently waiting on the results of 4 other grants that were applied for during this fiscal year. We received a denial from 1 grant in the amount of \$25,000. So we have been awarded 3 out of the 4 grants we applied for (75%).

Gap: We do not have a gap for this quarter.

Reforecasting: There is no need for reforecasting

List of grants awarded so far this year:

- CalRecycle: \$1,992,282
- CTEIG: \$493,576
- SB1013: \$688,853
- CCC Non-Residential: \$24,000
- CCTR 2023-2024: \$1,458,793

List of grants waiting for results:

- CCTR 2024-2025
- 2023 Equipment Assistance Grant
- CA Rise Grant
- School Breakfast Program 2024
- First 5 Mini-grant

Individual Grant: Resolution

Requirements

The Resolution must:

1. Authorize submittal of an application for one or more specifically named CalRecycle grant(s) or for all CalRecycle grants for which the applicant is eligible.
2. Identify the Signature Authority by listing the job title of the person(s) authorized to sign all grant-related documents necessary to implement and close-out the grant(s).
 - a. (Optional but encouraged) The Resolution should authorize the Signature Authority to delegate their signature authority to another person identified by job title. Applicants can only submit a Letter of Designation if the corresponding Resolution includes designee language.
3. Identify the time period during which the authorizations are valid. The minimum duration is the grant term and the maximum duration is five years. If the resolution expires during the application period or the grant term, CalRecycle will require a new valid resolution.

Note: The Signature Authority must sign a Letter of Designation **prior** to the designee's exercise of their authority.

***Scroll down for templates**

Option 1: All Individual Grants

Option 2: Specific Individual Grant

**RESOLUTION OF THE BOARD OF DIRECTORS
OF**

**Farmworkers Institute of Education & Leadership Development, FIELD authorizes
submittal of Individual Grant Applications for all grant programs for which
Farmworkers Institute of Education & Leadership Development, FIELD is eligible**

Whereas, Public Resources Code sections 48000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle) to administer various grant programs (grants) in furtherance of the State of California's (state) efforts to reduce, recycle and reuse solid waste generated in the state thereby preserving landfill capacity and protecting public health and safety and the environment; and

Whereas, in furtherance of this authority CalRecycle is required to establish procedures governing the application, awarding, and management of the grants; and

Whereas, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants.

Now, therefore, be it resolved that the **Board of Directors** authorizes the submittal of applications to CalRecycle for all grants for which **Farmworkers Institute of Education & Leadership Development, FIELD** is eligible; and

Be it further resolved that the **President/CEO of FIELD**, or their designee, is hereby authorized and empowered to execute in the name of **Farmworkers Institute of Education & Leadership Development, FIELD** all grant documents, including but not limited to, applications, agreements, amendments and requests for payment, necessary to secure grant funds and implement the approved grant project; and

Be it further resolved that these authorizations are effective for five years from the date of adoption.

Date Adopted _____

Patrick Pine, Secretary

David M. Villarino, President/CEO



Strategic Initiatives

Donald Thornsberry, Associate Director of Workforce Development & CTE FIELD Quarterly Board Meeting December 8, 2023

Annual Objectives:

1. To increase CTE student retention to 70% (140 of the 200) while ensuring 70% (47 of 67) completers receive a certificate of completion by June 30, 2024.
2. Ensure each of the 7 CTE Pathways has at least one industry recognized certification embedded into the pathway by June 30, 2024.
3. Increase Spring 2024 student enrollment in CTE by 109% (from 92 students to 200) students by June 30, 2024.

Results:

Objective #1: After presentations and collaboration with other departments, we currently have 251 students on our rosters and 206 students attending regularly (Persisting). Our current persistence rate is at 82% and I anticipate it to remain between 75-80% throughout the rest of the school year. We will not have a number for completers until the end of the semester in June. We will have the completion data at the June board meeting.

Objective #2: We have purchased a curriculum that has multiple Industry Recognized Certificates embedded in it for 4 of our 7 pathways. Our Construction pathway was using NCCER (National Center for Construction Educational Research) for the industry certification; however, after my departure in 2022, accreditation with NCCER was not kept current and we can no longer offer it until we renew our certification. I am currently working to see if we can get reinstated as an ATS (Accredited Training Sponsor) This status took 6 months to achieve previously. Our Solar and Construction pathways used the NCCER Curricula. Our Natural Resources pathway has 6 Industry Recognized certifications available through Wildland Fire (S-190, S-130, L-180, IS-100, 200 and 700) These certs are necessary for students to become Wildland Type 2 Firefighters.

Objective #3: At the end of the Fall 2023 semester we had 92 students enrolled in CTE. We currently have 251 enrolled students.

Gap: We do not have a gap for this quarter.

Reforecasting: There is no need for reforecasting



Strategic Initiatives

Donald Thornsberry, Associate Director of Workforce Development & CTE

FIELD Quarterly Board Meeting

December 8, 2023

Summary:

The CTE enrollment was dismal at 92 when I returned in late November; however, through intense collaboration with Student Services, assistance from all Regional Operation Supervisors and their staff, we have managed to increase enrollment significantly in a short period of time. We've made great strides with obtaining Industry recognized certificates throughout the pathways; however, we still need a few more to meet our objective #2. If we can regain our status with NCCER, it will add two more certifications to our mission, leaving only the recycling pathway to contend with.

- We have recently been approved for a small Ag farm at the Union Facility and preparation for planting has already begun with soil testing and equipment storage.
- Our Construction pathway will begin working on projects for the childcare center at Union in order for it to become licensed.
- The Solar pathway is currently preparing to build a mock roof structure for students to practice their skills at Solar panel installation.
- Our Organics Recycling pathway is planning for a small composting area to help support the vitality of the Ag program.



Early Childhood Education
FIELD Quarterly Board Report
March 9, 2024

Annual Objective: Increase the number & size of CTE ECE facilities while licensing one additional center and ensuring program sustainability through additional funding at a cost not to exceed budget by June 30, 2024

Results: This is a new objective that we came up with after conducting a new analysis in the last few weeks. This was due to the fact that FIELD's Early Childhood Education (ECE) division went through some changes this year. Our previous ECE Director moved on back in October of 2024 and we promoted a new ECE Manager in November who is now helping us move our ECE program forward. At the same time, our previous CTE Director, Donald Thornsberry, has joined us again and is helping lead the ECE/CTE program along with our new manager.

FIELD currently has 11 ECE sites in operation and Shafter will be opening on March 11, 2024 for a total of 12 sites. FIELD also currently has 31 ECE staff members and 14 of those staff members are former CTE/ECE/ESL/EPIC students. Two of those former students have been promoted to teachers in our ECE Centers. We currently serve over 100 children throughout 11 centers. We are working with the CDSS to review the FIELD ECE contract to assist with funding efforts for our ECE centers.

We are in the process of getting our 2nd center licensed which will be our Union facility center. Some of the steps we have taken to move close to licensing have been the following:

- The fencing for the play area at S.Bakersfield has been completed. The next project will be to route plumbing to the sewer system and provide running water to the facility. Sinks and restrooms will need to be added for licensing purposes. The Construction class will be tasked with completing these items.
- New construction will take place in the children's playground at the S.Bakersfield facility. Intended projects include a bicycle path, a gardening area and a play structure.

As part of our objective to increase the number/size of our facilities, We will be opening and licensing a toddler room at the Tehachapi facility that will increase enrollment and provide more funding for the center.

Gap: No current gap.

Reforecasting: None needed at this time.



**FIELD – Cesar Chavez Conservation Corps
David Weaver, Director
Quarterly Board Report / March 9, 2024**

The Cesar Chavez Environmental Corps (CCEC) objectives for Q3 were to implement an integrated training system for frontline Supervisors, increase retention of Corpsmembers, improve collaboration and delivery of education pathways to Corpsmembers, and to continue expanding spike operations with California State Parks, NPS, and BLM. With all grants and fee-for-service projects procured and replenished Corpsmember ranks, CCEC presented a Pro-Forma for FY 2023-2024 that continues to show a net profit as of January 2024.

Recycling: The Recycling Department has performed well in Q3. The Cal-Recycle grant projected goals for CRV are over 1100% of the annual goal, Tires are at 83% and Oil are at 68% completion which positions CCEC to meet or exceed the goals for the year. E-Waste is behind at 34% and has been challenging. CCEC is partnering with Kern County Sheriff to increase E-Waste collection for the rest of the year. BCOE has felt the effects of the projected State budget deficit and has reduced the funding for crews statewide. CCEC has lost funding for the Bishop BCOE crew and one Bakersfield crew. CCEC will open a new recycling buy-back center in California City in March/April 2024 and staff is working to open centers in Bishop and Paso Robles in Q3-Q4 as funding sources for CCEC locations in those areas. CCEC received a new CalRecycle grant of about \$688,000 to add fleet vehicles, increase Corpsmember staffing, and improve CCEC's outreach capacity through hiring staff specific to outreach and marketing of the program.

Natural Resources: The Butano Spike crew has performed at a high level with Butano State Park, prompting State Parks Leadership to expand the scope of work to include emergency response and fire operations including burn piles. CCEC has also added a new spike crew to the Malibu Creek area as a direct result of State Parks' satisfaction with the Butano crew. Due to the reduction in funding from the BCOE from 4 to 2 crews, CCEC will work with State Parks to add 1 to 2 more natural resources crews to the Central Coast area to be based out of Paso Robles. Cal-Fire grant work has completed scheduled deliverables on-time for the Roadside grant, and the Greater Tehachapi Mountains Fire Fuels Initiative. CCEC is recruiting 8 to 12 new Corpsmembers to continue this work locally and to cycle into spike crews. The Big Morongo grant project has been difficult to plan and schedule due to a lack of staffing and resources coming from our BLM partners, but work is tentatively scheduled to start at the end of the calendar year.

Education/Development: David Chavez has been working closely with Steve Watkins to do site visits on spikes to add support and capacity building for Supervisors. Supervisors are learning better time management, interpersonal skills, conflict resolution, and how to delegate tasks appropriately. Additionally, they are working with supervisors to improve tailgate safety trainings. David Chavez has also been working with David Avila to learn case management and how to support Supervisors in the Recycling Division. To date, Chavez and Avila have been able to start a planned development program for 100% of the field supervisor staff. Chris Blood has assumed training duties for the Corpsmembers in both divisions and has worked with CTE/Epic staff to revise the education platform for CCEC. Corpsmember



**FIELD – Cesar Chavez Conservation Corps
David Weaver, Director
Quarterly Board Report / March 9, 2024**

attendance in classes starting 2024 have been about 50% better than 2022-2023 with many Corpsmembers having perfect or near-perfect attendance through 3/1/24. In-Person classes and education stipends have been the

main contributors, but Mr. Blood had 100% on-time enrollment done for CCEC to begin this semester, which currently is 70 Corpsmembers.

Reforcast: CCEC is working to pivot as needed from BCOE funding at the end of the fiscal year. The BCOE contract will end after Q4 and it is unknown which, if any crews will get a new contract moving forward. CCEC has up to 30 pending projects as fee-for-service through Kern County Fire-Safe Council who has committed to using CCEC for work on grants awarded to them for fire fuels reduction efforts in Kern County. CCEC is looking to get a Memorandum of Understanding with BLM to do work on emergencies and natural resources statewide. Recycling is working with Advance Beverage (Anheuser-Busch) in Bakersfield to broadly expand decasing operations. Education/Training/CMD team is working to standardize CCEC training for the upcoming annual certification from CCC at the end of Q4.



**The Farmworkers Institute of Education and Leadership Development, Inc
EPIC DE CESAR CHAVEZ BOARD OF TRUSTEES QUARTERLY
MEETING AGENDA**

**Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307**

**Teleconference Location:
319 Driftwood Road, Corona Del Mar, CA 92625**

**Zoom Meeting/Teleconference Location:
<https://us02web.zoom.us/j/85728839890>
By phone: (669) 444-9171 Meeting ID: 857 2883 9890**

Saturday, March 9, 2024 at 9:00 AM

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

- 1. MEETING CALLED TO ORDER:**
- 2. ESTABLISH A QUORUM:**

Roll Call:

David Villarino	Dr. Nora Dominguez
Dr. Mark Martinez	Ines De Luna
Nadia Villagran	Greg Cervantes
Oscar Gonzales	

Nonvoting:

Patrick Pine, Secretary
Michael Gomez, Treasurer
John C. Lemmo, General Counsel

Staff Present:

Rosa Ruelas	Dr. Tamar Asatryan	Carolina Martinez	Dr. Nora Dominguez
Vanessa Gutierrez	Maria Rawls	David Weaver	Courtney Adamson

3. SALUTE TO THE FLAG / FARMWORKER POEM

4. ADOPTION OF THE AGENDA

5. OPEN PUBLIC FORUM

It is appropriate for the public to address the FIELD's EPIC Board regarding items of public interest within the jurisdiction of the board before or during the Board's consideration of the items. Time allowed may be limited to three minutes per item. If a large number wishes to speak on a specific item, the board may limit total input to 30 minutes on any item. Individuals or groups may address the board on items not listed on the agenda; however, no action can or will be taken on the unlisted items.

Further, Education Code §35145.5 also establishes the right of the public to place items on the agenda directly relating to business of the FIELD's EPIC Board of Trustees. Agenda requests must be made in writing ten days prior to board meetings.

In accordance with the law, the public and Board are hereby given notice that a tape recording of today's meeting is being made. This recording is to assist in the completion of the minutes. It is NOT a transcript of the meeting and may be disposed of in 30 days. The official transcript of this meeting will continue to be the adopted minutes.

6. CLOSE PUBLIC FORUM

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

- a) Review Pending Litigation*

8. OPEN SESSION

9. APPROVAL OF THE CONSENT AGENDA

All consent agenda items for FIELD's EPIC BOARD OF Trustees are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

- a) Approval of Minutes from September 6, 2023*
- b) Approval of Minutes from December 8, 2023*

10. EPIC DE CESAR CHAVEZ REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

There is very limited board discussion, between the board, except to ask questions or refer matters to staff, and no action will be taken unless listed elsewhere on the agenda or on a subsequent agenda.

11. EPIC INFORMATION ITEMS

1. David Villarino - Superintendent EPIC

- a. Executive Reports/Results vs. Plan
- b. Reduce the number of Board Trustees from 7 to 5
- c. Investment in the Desert Palm Housing Project
- d. Highland High School Expose and State Budget

2. Rosa Ruelas - Financial Management

- a. Financials
- b. 2nd Interim Report
- c. Election of the Auditor for Fiscal Year 2023-24
- d. Review 2022-23 Audited Financials

3. Dr. Nora Dominguez - Director, Educational Services

- a. Educational Services Results vs. Plan
- b. EPIC School Safety Plan
- c. EPIC School Accountability Report Card (SARC)

4. Vanessa Gutierrez - Director, EPIC Student Services

- a) Student Services Results vs Plan

12. OLD BUSINESS:

13. NEW BUSINESS:

EPIC:

1. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve decreasing the number of EPIC Board Directors?
2. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the Desert Palm Housing Project Investment?
3. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve Highland High School state budget?
4. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the 2nd Interim Report?
5. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the Election of the Auditor, Paul Hammonds for FY 2023-24?
6. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the 2022-23 Audited Financials?
7. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the EPIC School Safety Plan?
8. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the EPIC School Accountability Report Card (SARC)?

14. ADJOURNMENT:

Next Meeting Date: Regularly Scheduled EPIC Board Meeting; Saturday, June 22, 2024 time and location to be determined.

This Quarterly Meeting Agenda was posted at least 72 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.



SPECIAL BOARD MEETING
The Farmworkers Institute of Education and Leadership Development, Inc
EPIC DE CESAR CHAVEZ BOARD OF TRUSTEES
MINUTES

Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307

Teleconference Location:
505 City Parkway West, Orange, CA 92868

Zoom Meeting/Teleconference Location:
<https://us02web.zoom.us/j/88416702125>
By Phone (669) 900-9128 Meeting ID: 884 1670 2125

Wednesday, September 6, 2023 at 11:45 am

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

- 1. MEETING CALLED TO ORDER:** *Mr. Villarino called the meeting to order at 12:20 pm*
- 2. ESTABLISH A QUORUM:** *Secretary Patrick Pine established a quorum at 12:21 pm*

Roll Call:

David Villarino (<i>present</i>)	Dr. Nora Dominguez (<i>present</i>)
Dr. Mark Martinez (<i>present</i>)	Dr. Jesse Ortiz (<i>not present</i>)
Ines De Luna (<i>present</i>)	Nadia Villagran (<i>not present</i>)
Greg Cervantes (<i>present</i>)	

Nonvoting:

Patrick Pine, Secretary (*present*)
Michael Gomez, Treasurer (*present*)
John C. Lemmo, General Counsel (*not present*)

Staff Present:

Rosa Ruelas (<i>present</i>)	Carolina Martinez (<i>present</i>)
Susana Navarro-Llamas (<i>present</i>)	

3. SALUTE TO THE FLAG / FARMWORKER POEM

Chair dispensed the Salute of the flag/Farmworker Poem

4. ADOPTION OF THE AGENDA

Mr. Villarino asked everyone to review the agenda, there were no comments. Chair entertained a motion to adopt the Agenda for EPIC. Ines De Luna moved, Nora Dominguez seconded the motion. There was no discussion and the motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino and Greg Cervantes..

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

5. OPEN PUBLIC FORUM

It is appropriate for the public to address FIELD's EPIC Board regarding items of public interest within the jurisdiction of the board before or during the Board's consideration of the items. Time allowed may be limited to three minutes per item. If a large number wishes to speak on a specific item, the board may limit total input to 30 minutes on any item. Individuals or groups may address the board on items not listed on the agenda; however, no action can or will be taken on the unlisted items.

Further, Education Code §35145.5 also establishes the right of the public to place items on the agenda directly relating to business of the FIELD's EPIC Board of Trustees. Agenda requests must be made in writing ten days prior to board meetings.

In accordance with the law, the public and Board are hereby given notice that a tape recording of today's meeting is being made. This recording is to assist in the completion of the minutes. It is NOT a transcript of the meeting and may be disposed of in 30 days. The official transcript of this meeting will continue to be the adopted minutes.

- *Mr. Villarino opened the public forum at 12:23 pm. He asked if there were any comments by the public. There were none.*

6. CLOSE PUBLIC FORUM

- *Public forum closed at 12:24 pm.*

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

No closed Session

8. OPEN SESSION

Open session resumed at 12:25 pm

9. APPROVAL OF THE CONSENT AGENDA

All consent agenda items for FIELD's EPIC BOARD OF Trustees are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

Chair made a motion to approve the Action Items a. The Revised EPIC School Calendar & Teacher Work Days, b. The Revised Quarterly Board Meeting Dates for Fiscal Year 2023-2024 & C. The Revised EEO Policy. Nora Dominguez moved, Ines DeLuna seconded. There was no discussion and the motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino and Greg Cervantes..

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

10. EPIC DE CESAR CHAVEZ REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

There is very limited board discussion, between the board, except to ask questions or refer matters to staff, and no action will be taken unless listed elsewhere on the agenda or on a subsequent agenda.

11. EPIC INFORMATION ITEMS

1. David Villarino - Superintendent EPIC

- a. Revised EPIC School Calendar & Teacher Work Days
- b. Revised Quarterly Board Meeting Dates for Fiscal Year 2023-2024
- c. Revised EEO Policy

Mr. Villarino shared the revised EPIC School Calendar & Teacher Work Days, the Revised Quarterly Board Meeting Dates for Fiscal Year 2023-2024, and the Revised EEO Policy with the board of Trustees.

2. Rosa Ruelas - Financial Management

a. EPIC Unaudited Financials

Rosa Ruelas reviewed the EPIC Unaudited Financials from July 1st, 2022 to June 30, 2023, with the board of Trustees. This report covers revenue and expenditures as well as a balance sheet.

This report reflects a total revenue of \$21,876,199 which includes an ADA of 328 at the end of P2 closure adding \$5,0469,180 revenue to the total revenue.

Expenditures reflect a total of \$15,003,958 with \$6,872,241 (net revenue) and a fund balance of \$11,735,283. This came from \$4 million of the \$8 million KCCD/Cal State Grant, Two Prop 68 totalling \$800,000 and \$4 million from CDE for declining enrollment.

12. OLD BUSINESS:

No Old Business

13. NEW BUSINESS:

EPIC:

1. **Action Item:** Shall FIELD's EPIC Board of Trustees approve the revised EPIC School Calendar & Teacher Work Days?

Chair entertained a motion to approve the revised EPIC School Calendar & Teacher Work Days. Nora Dominguez moved, Ines DeLuna seconded. There was no discussion and the motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino, and Greg Cervantes..

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

2. **Action Item:** Shall FIELD's EPIC Board of Trustees approve the EPIC Unaudited Financials for the Fiscal Year Ending June 30, 2023?

Chair entertained a motion to approve the EPIC Unaudited Financials for the Fiscal Year Ending June 30, 2023. Nora Dominguez moved, Ines DeLuna seconded. Discussion during information items. The motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

3. **Action Item:** Shall FIELD's EPIC Board of Trustees approve the revised Quarterly Board Meeting Dates for Fiscal Year 2023-2024?

Chair entertained a motion to approve the revised Quarterly Board Meeting Dates for Fiscal Year 2023-2024. Nora Dominguez moved, Ines DeLuna seconded. There was no discussion and the motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino, and Greg Cervantes..

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

4. **Action Item:** Shall FIELD's EPIC Board of Trustees approve the revised EEO Policy?

Chair entertained a motion to approve the revised EEO Policy. Nora Dominguez moved, Ines DeLuna seconded. There was no discussion and the motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

14. ADJOURNMENT:

Chair entertained a motion to adjourn. Ines DeLuna moved, Mark Martinez seconded. There was no discussion and the motion was approved by Mark Martinez, Ines De Luna, Nora Dominguez, David Villarino, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

The meeting adjourned at 12:45 pm

Next Meeting Date: Regularly Scheduled EPIC Board Meeting; Saturday, October 21, 2023 time and location to be determined.

This Special Meeting Agenda was posted at least 24 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.



**The Farmworkers Institute of Education and Leadership Development, Inc
EPIC DE CESAR CHAVEZ BOARD OF TRUSTEES QUARTERLY MEETING
MINUTES**

**Location: Farmworkers Institute of Education & Leadership Development
FIELD CTE Operations Center
2240 S. Union Ave
Bakersfield, CA 93307**

**Teleconference Location:
433 Soscol Ave. Suite B151, Napa, CA 94559**

**Zoom Meeting/Teleconference Location:
<https://us02web.zoom.us/j/81160788851>
By phone: (669) 900-9128 Meeting ID: 811 6078 8851**

Friday, December 8, 2023 at 12:30 pm

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in the meeting, please contact us 48 hours prior to the meeting.

ON THE WEB: Agendas may be viewed at www.farmworkerinstitute.org

- 1. MEETING CALLED TO ORDER:** *Mr. Villarino called the meeting to order at 12:35 pm*
- 2. ESTABLISH A QUORUM:** *Secretary Patrick Pine established a quorum at 12:36 pm*

Roll Call:

David Villarino <i>(present)</i>	Dr. Nora Dominguez <i>(present)</i>
Dr. Mark Martinez <i>(present)</i>	Ines De Luna <i>(not present)</i>
Nadia Villagran <i>(Present)</i>	Greg Cervantes <i>(present)</i>
Jesse Ortiz <i>(not present)</i>	

Nonvoting:

Patrick Pine, Secretary *(present)*
Michael Gomez, Treasurer *(not present)*
John C. Lemmo, General Counsel *(present, via teleconference)*

Staff Present:

Rosa Ruelas <i>(present)</i>	Dr. Tamar Asatryan <i>(present)</i>
Vanessa Gutierrez <i>(present)</i>	Susana Navarro-Llamas <i>(present)</i>

3. SALUTE TO THE FLAG / FARMWORKER POEM

Chair dispensed the Salute of the Flag/Farmworker Poem

4. ADOPTION OF THE AGENDA

Mr. Villarino asked everyone to review the agenda, there were no comments. Chair entertained a motion to adopt the Agenda for EPIC. Greg Cervantes moved, Dr. Mark Martinez seconded the motion. There was no discussion and the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

5. OPEN PUBLIC FORUM

It is appropriate for the public to address the FIELD's EPIC Board regarding items of public interest within the jurisdiction of the board before or during the Board's consideration of the items. Time allowed may be limited to three minutes per item. If a large number wishes to speak on a specific item, the board may limit total input to 30 minutes on any item. Individuals or groups may address the board on items not listed on the agenda; however, no action can or will be taken on the unlisted items.

Further, Education Code §35145.5 also establishes the right of the public to place items on the agenda directly relating to business of the FIELD's EPIC Board of Trustees. Agenda requests must be made in writing ten days prior to board meetings.

In accordance with the law, the public and Board are hereby given notice that a tape recording of today's meeting is being made. This recording is to assist in the completion of the minutes. It is NOT a transcript of the meeting and may be disposed of in 30 days. The official transcript of this meeting will continue to be the adopted minutes.

- *Mr. Villarino opened the public forum at 12:39 pm. He asked if there were any comments by the public. There were none.*

6. CLOSE PUBLIC FORUM

- *Public forum closed at 12:40 pm.*

7. CLOSED SESSION

The board may call for a closed session to discuss confidential personnel matters, potential litigation, or other matters allowed under the Brown Act.

- *No Closed Session*

8. OPEN SESSION

- *Open session resumed at 12:40 pm*

9. APPROVAL OF THE CONSENT AGENDA

All consent agenda items for FIELD's EPIC BOARD OF Trustees are considered to be routine and will be enacted by one motion unless a board member requests separate action on a specific item. Approval recommended on all items listed:

- a) Approval of Minutes from June 24, 2023*

Chair made a motion to approve the Minutes from June 24, 2023. Dr. Mark Martinez moved, Dr. Nora Dominguez seconded. There was no discussion and the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

10. EPIC DE CESAR CHAVEZ REPORTS: THE BOARD MAY, IF TIME PERMITS, TAKE BOARD REPORTS AND SUPERINTENDENT'S REPORT AT ANY TIME DURING THE MEETING AND NOT AT A SPECIFIC TIME.

There is very limited board discussion, between the board, except to ask questions or refer matters to staff, and no action will be taken unless listed elsewhere on the agenda or on a subsequent agenda.

11. EPIC INFORMATION ITEMS

1. David Villarino - Superintendent EPIC

- a. Program Reports*
- b. Jesse Ortiz Requested his Resignation from EPIC Board of Trustees*
- c. Oscar Gonzales, EPIC Board Trustee Applicant for Jesse Ortiz vacancy*

Dr. Jesse Ortiz formally gave his resignation to continue as a board Director, Mr. Villarino asked our board to review Oscar Gonzales' resume for approval to join our board.

2. Rosa Ruelas - Financial Management

- a. Financials*
- b. 1st Interim Report*

Rosa Ruelas, Accounting Manager shared the EPIC de Cesar Chavez 1st Interim Report FY 2023-2024. This report reflects total \$10,859,631 Revenues, \$10,834,880 Expenditures, \$24,751 net, and \$11,760,034 Fund balances. Totals were projected on a 420 ADA.

Rosa also reviewed the Multi-Year Projection Form and the 2023-24 1st Interim Report Cashflow Projection.

3. Dr. Tamar Asatryan/ Strategic Initiatives - Educational Services, Interim

- a. Strategic Initiatives Plan & Results
- b. Educational Services Plan & Results
- c. CTE Plan & Results
- d. LCAP Mid-Year Update
- e. Bell Schedule Revision Proposal
 - a) Indio, Cathedral City & South Bakersfield Class Schedule
 - b) Professional Learning Communities Schedule

Dr. Tamar Asatryan shared the Strategic Initiatives Plan & Results, Educational Services Plan & Results, CTE Plan & Results, LCAP Mid-Year Update, Bell Schedule Revision Proposal, Indio, Cathedral City & South Bakersfield Class Schedule, & Professional Learning Communities Schedule with the Board of Trustees.

4. Vanessa Gutierrez - EPIC Student Services Director

- a. Student Services Plan & Results
- b. Bullying and Harassment Policy Approval

Vanessa Gutierrez shared the Student Services Plan & Results, as well as the Bullying and Harassment Policy to the board of Trustees.

12. OLD BUSINESS:

- *No old business*

13. NEW BUSINESS:

EPIC:

1. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve Oscar Gonzales to replace Jesse Ortiz as EPIC Trustee?

Chair entertained a motion to approve Oscar Gonzales to replace Jesse Ortiz as EPIC Trustee. Dr. Nora Dominguez moved, and Dr. Mark Martinez seconded. Item discussed during information items, the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

2. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the 1st Interim Report?

Chair entertained a motion to approve the 1st Interim Report. Dr. Mark Martinez moved, Greg Cervantes seconded. Item discussed during information items, the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, and Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

3. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the revisions to the Bell Schedule for the sites including but not limited to Indio, Cathedral City, & South Bakersfield?

Chair entertained a motion to approve the revisions to the Bell Schedule for the sites including but not limited to Indio, Cathedral City, & South Bakersfield. Greg Cervantes moved, Dr. Nora Dominguez seconded the motion. Item discussed during information items, the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

4. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the changes to the Professional Learning Communities day bell schedule?

Chair entertained a motion to approve the changes to the Professional Learning Communities day bell schedule. Dr. Nora Dominguez moved, Oscar Gonzales seconded. Item discussed during information items, the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

5. **Action Item:** Shall the FIELD's EPIC Board of Trustees approve the Bullying and Harassment Policy?

Chair entertained a motion to approve the Bullying and Harassment Policy. Dr. Nora Dominguez moved, Oscar Gonzales seconded. Item discussed during information items, the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, Greg Cervantes.

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

14. ADJOURNMENT:

Chair entertained a motion to adjourn. Greg Cervantes moved, Nadia Villagran seconded. There was no discussion and the motion was approved by David Villarino, Dr. Mark Martinez, Nadia Villagran, Dr. Nora Dominguez, Greg Cervantes. The meeting adjourned at 2:41 pm

Ayes: 5 (all Trustees in attendance)

Abstain: 0

Absent: 2

The meeting adjourned at 2:41 pm

Next Meeting Date: Regularly Scheduled EPIC Board Meeting; Friday, March 8, 2023 time and location to be determined.

This Quarterly Meeting Agenda was posted at least 72 hours in advance of the meeting at FIELD, CTE Operations Center, 2240 S. Union Ave. Bakersfield, CA 93307 online on the website, and at the meeting location.

**FIELD
BALANCE SHEET
January 31, 2024**

ASSETS

CASH	3,773,729
RECYCLING CENTER-CASH ON HAND	37,577
ACCOUNTS RECEIVABLE	833,618
ACCOUNTS RECEIVABLE-APPORTIONMENT	1,183,457
GRANTS RECEIVABLE	(3,588,955)
PREPAID EXPENSES	177,151
ADVANCES	128,357
PROPERTY & EQUIPMENT	
FURNITURE & EQUIPMENT	689,275
VEHICLES	3,471,410
BUILDING/LAND	5,490,591
RIGHT OF USE(ROU)	310,707
CONSTRUCTION IN PROGRESS	611,259
LESS: ACCUMULATED DEPRECIATION	(1,466,016)
TOTAL ASSETS	11,652,160

LIABILITIES

ACCOUNTS PAYABLE	419,335
ACCRUED PAYROLL	378,229
COMPENSATED ABSENCES	130,544
MEDICAL PAYABLE	178,305
PENSION PAYABLE	2,464
SICK LEAVE PAYABLE	174,575
PAYROLL PAYABLE	292,603
LOAN PAYABLES-VEHICLES	215,080
LOAN PAYABLES-BUILDING/LAND	544,597
LOAN PAYABLES-LOC	0
LOAN PAYABLES-BSB (INVESTMENT)	121,786
CURRENT PORTION/LONG TERM LIABILITY-LEASE	313,564
DEFERRED GRANT REVENUE	95,265
RESTRICTED FUNDS	2,225
TOTAL LIABILITIES	2,868,570
FUND BALANCE	9,901,315
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(1,117,724)
NET ASSETS	8,783,591
TOTAL LIABILITIES AND NET ASSETS	11,652,163

**Farmworker Institute
Combined Revenue and Expense Statement**

COMBINED	Fiscal year thru period ending 02/28/2024		
Description	+-----+ Actual	Year to Date Budget	-----+ Variance
401 APPORTIOMENT	4,686,697	4,439,089	247,608
40 HS OTHER STATE REVENUES	284,351	190,482	93,869
402 INSTRUCTIONAL FEES	126,909	80,000	46,909
405 CONTRACT FEES	1,813,616	1,542,053	271,563
410 CONTRIBUTIONS	3,353,281	2,494,543	858,738
420 RECYCLING CENTER	404,491	291,599	112,891
420 OTHER SERV	185,756	166,503	19,253
499 MISC. INCOME	138,378	0	138,378
Total Revenue	10,993,479	9,204,269	1,789,209
600 COMPENSATION	6,806,399	7,346,896	540,497
601 BENEFITS	1,962,432	1,909,487	(52,945)
605 TRAVEL	301,252	120,144	(181,108)
610 OCCUPANCY	606,178	493,894	(112,284)
611 OFFICE OPERATIONS	1,174,729	805,840	(368,889)
620 RECYCLING CENTER	312,821	209,081	(103,740)
635 PROJECT EXP	391,007	297,310	(93,697)
645 OUTSIDE/PROFESSIONAL	629,612	136,834	(492,778)
690 SUPPORT SERVICES	17,020	0	(17,020)
Total Expenditure	12,201,450	11,319,486	(881,963)
EXCESS REVENUE OVER (UNDER) EXPENDITURES	(1,207,972)	(2,115,216)	907,245

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
2nd Interim Report - Summary**

Charter School Name: EPIC de Cesar Chavez
 (continued)
 CDS #: 29 10298 0130823
 Charter Approving Entity: Nevada County Office of Education
 County: Nevada
 Charter #: 1680
 Fiscal Year: 2023-2024

Description	Object Code	7/1 Adopted Budget (X)	Actuals thr 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. Adopted Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,404,094	3,868,997	7,969,384	565,290	7.63%
2. Federal Revenues	8100-8299	665,277	47,624	913,866	248,589	37.37%
3. Other State Revenues	8300-8599	845,413	201,513	866,954	21,541	2.55%
4. Other Local Revenues	8600-8799	-	-	-	-	-
5. Other Revenues		1,500,000	1,650,504	2,048,657	548,657	36.58%
6. Total, Revenues		10,414,784	5,768,638	11,798,861	1,384,077	13.29%
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Certificated Teachers' Salaries	1100	2,289,799	1,144,645	2,374,908	85,109	3.72%
b. Certificated Pupil Support Salaries	1200	253,701	110,028	181,593	(72,108)	-28.42%
c. Certificated Supervisors' and Administrators' Salaries	1300	-	-	-	-	-
d. Other Certificated Salaries	1900	-	-	-	-	-
e. Total, Certificated Salaries		2,543,500	1,254,673	2,556,501	13,001	0.51%
2. Non-certificated Salaries						
a. Non-certificated Instructional Aides' Salaries	2100	350,324	433,631	844,009	493,685	140.92%
b. Non-certificated Support Salaries	2200	703,440	364,981	606,979	(96,461)	-13.71%
c. Non-certificated Supervisors' and Administrators' Sal.	2300	1,464,278	861,605	1,477,043	12,765	0.87%
d. Clerical and Office Salaries	2400	1,259,093	821,786	1,416,451	157,358	12.50%
e. Other Non-certificated Salaries	2900	-	-	-	-	-
f. Total, Non-certificated Salaries		3,777,135	2,482,003	4,344,482	567,347	15.02%
3. Employee Benefits						
a. STRS	3101-3102	485,809	207,969	476,871	(8,938)	-1.84%
b. PERS	3201-3202	-	-	-	-	-
c. FICA	3312	234,182	172,880.00	273,065	38,883	16.60%
d. FICAMED	3301-3302	91,649	56,327	100,064	8,415	9.18%
e. Health Benefits	3401-3402	973,262	531,734	964,368	(8,894)	-0.91%
e. Pension Benefits	3412	10,771	8,042	14,275	3,504	32.53%
f. Unemployment Insurance	3501-3502	33,859	67,472	71,176	37,317	110.21%
g. Workers' Compensation Insurance	3601-3602	51,684	36,497	67,997	16,313	31.56%
h. Other Employee Benefits	3901-3902	-	165,563	163,101	163,101	New
i. Total, Employee Benefits		1,881,216	1,246,484	2,130,917	249,701	13.27%

Charter School Name: EPIC de Cesar Chavez
 (continued)
 CDS #: 29 10298 0130823
 Charter Approving Entity: Nevada County Office of Education
 County: Nevada
 Charter #: 1680
 Fiscal Year: 2023-2024

Description	Object Code	7/1 Adopted Budget (X)	Actuals thr 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. Adopted Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
a. Approved Textbooks and Core Curricula Materials	4100	160,000	53,478	106,361	(53,639)	-33.52%
b. Books and Other Reference Materials	4200	-	-	-	-	
c. Materials and Supplies	4300	72,191	58,164	94,670	22,479	31.14%
d. Noncapitalized Equipment	4400	274,002	200,842	248,363	(25,639)	-9.36%
e. Food	4700	280,320	186,950	340,781	60,461	21.57%
f. Total, Books and Supplies		786,513	499,434	790,175	3,662	0.47%
5. Services and Other Operating Expenditures						
a. Subagreements for Services	5100	-	-	-	-	
b. Travel and Conferences	5200	119,891	191,209	289,831	169,940	141.75%
c. Dues and Memberships	5300	4,800	2,765	4,800	-	0.00%
d. Insurance	5400	153,988	90,034	159,616	5,628	3.65%
e. Operations and Housekeeping Services	5500	94,984	126,655	177,911	82,927	87.31%
f. Rentals, Leases, Repairs, and Noncap. Improvements	5600	456,548	315,052	482,302	25,754	5.64%
g. Professional/Consulting Services and Operating Expend	5800	259,948	298,121	449,892	189,944	73.07%
h. Communications	5900	116,627	82,270	133,595	16,968	14.55%
i. Total, Services and Other Operating Expenditures		1,206,786	1,106,106	1,697,947	491,161	40.70%
		1,993,299.00	1,605,540.00	2,488,122.00		
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis of)						
a. Building & Improvemen of Building	6200	0	-	-	-	
b. Equipment	6400	0	581,292	-	-	
c. Equipment Replacement	6500	0	-	-	-	
d. Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
e. Total, Capital Outlay		-	581,292	-	-	
7. Other Outgo						
Debt Service:						
a. Indirect Cost	7000	-	-	-	-	
b. Debt Service Interest	7438	25,946.00	16,214	30,317	4,371	16.85%
c. Total, Other Outgo		25,946	16,214	30,317	4,371	16.85%
8. TOTAL EXPENDITURES		10,221,096	7,186,206	11,550,339	1,329,243	13.00%
C. NET INCREASE (DECREASE) IN FUND BALANCE		193,688	(1,417,568)	248,522	54,834	28.31%
D. FUND BALANCE						
1. Beginning Fund Balance						
a. As of July 1	9791	11,735,283	11,735,283	11,735,283	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		11,735,283	11,735,283	11,735,283		
2. Ending Fund Balance, June 30 (C + D.1.c.)		11,928,971	10,317,715	11,983,805		
Reserves		116.71%		103.75%		

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2nd Interim Report - MYP**

Charter School Name: EPIC de Cesar Chavez

(continued)

CDS #: 29 10298 0130823

Charter Approving Entity: Nevada County Office of Education

County: Nevada

Charter #: 1680

Fiscal Year: 2023-2024

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	2nd InterimTotal	Totals for 2024/25	Totals for 2025/26
A. REVENUES AND OTHER FINANCING SOURCES				
1. LCFF/Revenue Limit Sources	8010-8099	7,969,384	9,347,409	9,378,466
2. Federal Revenues	8100-8299	913,866		
3. Other State Revenues	8300-8599	866,954	297,431	298,257
4. Other Local Revenues	8600-8799	-	-	-
5. Other Revenues		2,048,657		
6. Total, Revenues		11,798,861	9,644,840	9,676,723
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Certificated Teachers' Salaries	1100	2,374,908	2,358,493	2,429,248
b. Certificated Pupil Support Salaries	1200	181,593	261,312	269,151
c. Certificated Supervisors' and Administrators' Salaries	1300	-	-	-
d. Other Certificated Salaries	1900	-	-	-
e. Total, Certificated Salaries		2,556,501	2,619,805	2,698,399
2. Non-certificated Salaries				
a. Non-certificated Instructional Aides' Salaries	2100	844,009	360,834	371,659
b. Non-certificated Support Salaries	2200	606,979	724,543	746,279
c. Non-certificated Supervisors' and Administrators' Sal.	2300	1,477,043	1,508,206	1,553,453
d. Clerical and Office Salaries	2400	1,416,451	1,296,866	1,335,772
e. Other Non-certificated Salaries	2900	-	-	-
f. Total, Non-certificated Salaries		4,344,482	3,890,449	4,007,163
3. Employee Benefits				
a. STRS	3101-3102	476,871	500,383	515,394
b. PERS	3201-3202	-	-	-
c. FICA	3312	273,065	241,208	248,444
d. FICAMED	3301-3302	100,064	94,399	97,231
e. Health Benefits	3401-3402	964,368	1,002,460	1,032,534
e. Pension Benefits	3412	14,275	11,094	11,427
f. Unemployment Insurance	3501-3502	71,176	34,875	35,921
g. Workers' Compensation Insurance	3601-3602	67,997	53,235	54,832
h. Other Employee Benefits	3901-3902	163,101		-
i. Total, Employee Benefits		2,130,917	1,937,653	1,995,782

Charter School Name: EPIC de Cesar Chavez

(continued)

CDS #: 29 10298 0130823Charter Approving Entity: Nevada County Office of EducationCounty: NevadaCharter #: 1680Fiscal Year: 2023-2024

This charter school uses the following basis of accounting:

 Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669) **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	2nd Interim Total	Totals for 2024/25	Totals for 2025/26
4. Books and Supplies				
a. Approved Textbooks and Core Curricula Materials	4100	106,361	50,000	50,000
b. Books and Other Reference Materials	4200	-	-	-
c. Materials and Supplies	4300	94,670	74,357	76,587
d. Noncapitalized Equipment	4400	248,363	16,502	16,997
e. Food	4700	340,781	288,730	297,391
f. Total, Books and Supplies		790,175	429,588	440,976
5. Services and Other Operating Expenditures				
a. Subagreements for Services	5100	-	-	-
b. Travel and Conferences	5200	289,831	123,488	127,192
c. Dues and Memberships	5300	4,800	4,944	5,092
d. Insurance	5400	159,616	158,608	163,366
e. Operations and Housekeeping Services	5500	177,911	97,834	100,769
f. Rentals, Leases, Repairs, and Noncap. Improvements	5600	482,302	470,244	484,352
g. Professional/Consulting Services and Operating Expend.	5800	449,892	267,746	275,779
h. Communications	5900	133,595	120,126	123,730
i. Total, Services and Other Operating Expenditures		1,697,947	1,242,990	1,280,279
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual)				
a. Building & Improvement of Building	6200	-	-	-
b. Equipment	6400	-	-	-
c. Equipment Replacement	6500	-	-	-
d. Depreciation Expense (for accrual basis only)	6900	-	-	-
e. Total, Capital Outlay		-	-	-
7. Other Outgo				
Debt Service:				
a. Indirect Cost	7000	-	-	-
b. Debt Service Interest	7438	30,317	25,946	25,946
c. Total, Other Outgo		30,317	25,946	25,946
8. TOTAL EXPENDITURES		11,550,339	10,146,431	10,448,545
C. NET INCREASE (DECREASE) IN FUND BALANCE		248,522	(501,591)	(771,822)
D. FUND BALANCE				
1. Beginning Fund Balance				
a. As of July 1	9791	11,735,283	11,983,805	11,482,215
b. Adjustments to Beginning Balance	9793, 9795	-	-	-
c. Adjusted Beginning Balance		11,735,283	11,983,805	11,482,215
2. Ending Fund Balance, June 30 (C + D.1.c.)		11,983,805	11,482,215	10,710,393
Reserves		103.75%	113.17%	102.51%

EPIC De Cesar Chavez
2023-2024 2nd Interim Assumptions

		Estimated Actual		MYP	MYP
Budget State Revenues	Assumption/Info	2023-24	Assumption/Info	2024-25	2025-26
Enrollment		623		800	800
School UDC	96.04%	598	96.04%	774	774
District (Palm Springs Unified)	96.04%		96.04%		
	2nd Interim ADA 2023-2024	445.00		520.00	520.00
General Purpose \$/ADA	LCFF Calulator	\$ 17,709.00	LCFF Calulator	\$ 17,976.00	\$ 18,036.00
EPA \$/ADA	LCFF Calulator	\$ 200.00	LCFF Calulator	\$ -	\$ -
	Total LCFF Funding	\$17,909.00		\$17,976.00	\$18,036.00
Other State Revenues	Assumption				
Lottery ADA (w/1.0446)	Annual ADA 2023-24	347.85		460.67	460.67
Lottery	\$249	\$86,615		\$105,032	\$105,032
Mandated Block Grant	\$55/PY P-2 ADA	\$18,052		\$23,541	\$24,367
SB 740 Facilities	75% of Rent or \$750/ADA @ 12 Learning Centers	\$168,858		\$168,858	\$168,858
WIOA Title II Adult Ed & Family Act Grant, Career Technical Education Incentive Grant, Meal Nutrition Reimb, A-G Grant, Arts,Music Blk Grnt,LREBG and State allocation Grant		\$3,555,952		\$0	\$0
Total		\$3,829,477		\$297,431	\$298,257

\$2,915,611

Object Code	Staffing		Estimated Actual		MYP	MYP
Certificated	FTE	Assumption/Info	2023-24	Assumption/Info	2024-25	2025-26
1100	Certificated Staff	31 Teachers	30.00		30.00	30.00
1200	Certificated Pupil Support	2.5 Pupil Support	2.50		2.50	2.50
1300	Certificated Admin		0.00		0.00	0.00
	Total Certificated		32.50		32.50	32.50
Classified						
2100	Non Certificated Instructional Aide		19.00		19.00	19.00
2200	Non-Certificated Support		11.00		11.00	11.00
2300	Non Certificated Supervisors/Admin		17.00		17.00	17.00
2400	Non-Certificated Clerical and Office		37.50		37.50	37.50
	Total Classified		84.50		84.50	84.50
	Total FTE		117.00		117.00	117.00

Object Code	Staffing		Estimated Actual		MYP	MYP
Certificated	\$/FTE	Assumption/Info	2023-24	Assumption/Info	2024-25	2025-26
	COLA	SSC Dartboard	8.22%		0.76%	2.73%
1100	Certificated Staff		\$79,164		\$78,616	\$80,975
1300	Certificated Admin		\$0		\$0	\$0
Classified						
2100	Non Certificated Instructional Aide		\$44,422		\$18,991	\$19,561
2200	Non-Certificated Support		\$55,180		\$65,868	\$67,844
2300	Non Certificated Supervisors/Admin		\$86,885		\$88,718	\$91,380
2400	Non-Certificated Clerical and Office		\$37,772		\$34,583	\$35,621

* 23-24 equal actual annual salaries/averages for each classification

Object Code	Calculation		Estimated Actual		MYP	MYP
Certificated			2023-24*		2024-25	2025-26
1100	Certificated Staff		\$2,374,908		\$2,358,493	\$2,429,248
1200	Certificated Pupil Support		\$181,593		\$261,312	\$269,151
1300	Certificated Admin		\$0		\$0	\$0
	Total Certificated		\$2,556,501		\$2,619,805	\$2,698,399
Classified						
2100	Non Certificated Instructional Aide		\$844,009		\$360,834	\$371,659
2200	Non-Certificated Support		\$606,979		\$724,543	\$746,279
2300	Non Certificated Supervisors/Admin		\$1,477,043		\$1,508,206	\$1,553,453
2400	Non-Certificated Clerical and Office		\$1,416,451		\$1,296,866	\$1,335,772
	Total Classified	Amount reflect WIOA Title II, compensation for classified staff only.	\$4,344,482		\$3,890,449	\$4,007,163
	Total Salaries		\$6,900,983		\$6,510,254	\$6,705,562

EPIC De Cesar Chavez
2023-2024 2nd Interim Assumptions

Object Code	Benefits		Estimated		MYP	MYP
			Actual		2024-25	2025-26
			2023-24		2024-25	2025-26
		Percent	19.10%		19.10%	19.10%
3101-3102	STRS	Calculated on Certificated Salaries	\$476,871		\$500,383	\$515,394
		Percent	6.20%		6.20%	6.20%
3312	FICA	Calculated on Classified Salaries	\$273,065		\$241,208	\$248,444
		Percent	1.45%		1.45%	1.45%
3301-3302	Medicare	Calculated on total Salariers	\$100,064		\$94,399	\$97,231
		Percent	14.18%		15.57%	15.57%
3401-3402	Health and Welfare Costs	Percentage of all salaries	\$978,643		\$1,013,554	\$1,043,961
		Percent	6.20%		6.20%	6.20%
3501-3502	Unemployment/ETT	Based on %/\$7000/Per Employee	\$71,176		\$34,875	\$35,921
			0.99%		0.82%	0.82%
3601-3602	Workers Compensation	Average rate Per Classification	\$67,997		\$53,235	\$54,832
3901-3902	Other Benefits	Benefit accrual of vacation and sick leave. Amount is budgeted under salaries	163,101.00			
	Total Benefits		2,130,917		\$1,937,653	\$1,995,783

EPIC de Cesar Chavez (130823) - 2023-24 2nd Interim Report		2/27/2024				User Notes
	2022-23	2023-24	2024-25	2025-26		
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	13.26%	8.22%	0.00%	0.00%		
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%		
LCFF Entitlement						
Base Grant	\$3,643,898	\$5,346,675	\$6,247,800	\$6,247,800		
Grade Span Adjustment	94,856	138,840	162,240	162,240		
Supplemental Grant	721,654	1,045,868	1,230,343	1,237,651		
Concentration Grant	1,008,772	1,438,000	1,707,026	1,730,775		
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-		
Add-ons: Home-to-School Transportation	-	-	-	-		
Add-ons: Small School District Bus Replacement Program	-	-	-	-		
Add-ons: Transitional Kindergarten	-	-	-	-		
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$5,469,180	\$7,969,383	\$9,347,409	\$9,378,466		
Miscellaneous Adjustments	-	-	-	-		
Economic Recovery Target	-	-	-	-		
Additional State Aid	-	-	-	-		
Total LCFF Entitlement	5,469,180	7,969,383	9,347,409	9,378,466		
LCFF Entitlement Per ADA	\$ 16,663	\$ 17,909	\$ 17,976	\$ 18,036		
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 5,386,253	\$ 7,880,383	\$ 9,347,409	\$ 9,378,466		
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 65,644	\$ 89,000	\$ -	\$ -		
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -		
In-Lieu of Property Taxes (Object Code 8096)	17,283	-	-	-		
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -		
TOTAL FUNDING	5,469,180	7,969,383	9,347,409	9,378,466		
Basic Aid Status	\$ -	\$ -	\$ -	\$ -		
Excess Taxes	\$ -	\$ -	\$ -	\$ -		
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -		
Total LCFF Entitlement	5,469,180	7,969,383	9,347,409	9,378,466		
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	0.00000000%	0.00000000%		
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	0.00000000%	0.00000000%		
EPA (for LCFF Calculation purposes)	\$ 65,644	\$ 89,000	\$ -	\$ -		
EPA, Current Year (Object Code 8012)	\$ 65,644	\$ 89,000	\$ -	\$ -		
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 6,334.00	\$ -	\$ -	\$ -		
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-		
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TILG and Transportation)	\$ 3,738,754	\$ 5,485,515	\$ 6,410,040	\$ 6,410,040		
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,730,426	\$ 2,483,868	\$ 2,937,369	\$ 2,968,426		
Percentage to Increase or Improve Services	46.28%	45.28%	45.82%	46.31%		
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	461	623	800	800		
COE Enrollment	-	-	-	-		
Total Enrollment	461	623	800	800		
Unduplicated Pupil Count	436	598	774	774		
COE Unduplicated Pupil Count	-	-	-	-		
Total Unduplicated Pupil Count	436	598	774	774		
Rolling %, Supplemental Grant	96.5100%	95.3300%	95.9700%	96.5400%		
Rolling %, Concentration Grant	96.5100%	95.3300%	95.9700%	96.5400%		
SUMMARY OF LCFF ADA						
Net Adjustment to Prior Year ADA for Charter Shift						
Second prior year charter school shift percentage	-	-	-	-		
Prior year charter school shift percentage	0%	0%	0%	0%		
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23						
Grades TK-3	-	-	-	-		
Grades 4-6	-	-	-	-		
Grades 7-8	-	-	-	-		
Grades 9-12	-	-	-	-		
LCFF Subtotal	-	-	-	-		
NSS	-	-	-	-		
Combined Subtotal	-	-	-	-		
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average						
Current Year ADA						
Grades TK-3	-	-	-	-		
Grades 4-6	-	-	-	-		
Grades 7-8	-	-	-	-		
Grades 9-12	328.22	445.00	520.00	520.00		
LCFF Subtotal	328.22	445.00	520.00	520.00		
NSS	-	-	-	-		
Combined Subtotal	328.22	445.00	520.00	520.00		
Change in LCFF ADA (excludes NSS ADA)	328.22	445.00	520.00	520.00		
	Increase	Increase	Increase	Increase		

Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	328.22	445.00	520.00	520.00
Subtotal	328.22	445.00	520.00	520.00
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	328.22	445.00	520.00	520.00
Total Actual ADA	328.22	445.00	520.00	520.00
TOTAL FUNDED ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	328.22	445.00	520.00	520.00
Total Funded ADA	328.22	445.00	520.00	520.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>				
	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	-	-	-	-
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 14,802	\$ 15,910	\$ 15,969	\$ 16,022
Grades 4-6	\$ 13,610	\$ 14,628	\$ 14,683	\$ 14,732
Grades 7-8	\$ 14,014	\$ 15,061	\$ 15,118	\$ 15,168
Grades 9-12	\$ 16,663	\$ 17,909	\$ 17,976	\$ 18,036
Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 9,919	\$ 9,919
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,069	\$ 10,069
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,367	\$ 10,367
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,015	\$ 12,015
Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,032	\$ 1,032
Grades 9-12	\$ 289	\$ 312	\$ 312	\$ 312
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 10,119	\$ 10,951	\$ 10,951	\$ 10,951
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,069	\$ 10,069
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,367	\$ 10,367
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,327	\$ 12,327
Prorated Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 9,919	\$ 9,919
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,069	\$ 10,069
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,367	\$ 10,367
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,015	\$ 12,015
Prorated Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,032	\$ 1,032
Grades 9-12	\$ 289	\$ 312	\$ 312	\$ 312
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,190	\$ 2,190
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,014	\$ 2,014
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,073	\$ 2,073
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,465	\$ 2,465
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 1,953	\$ 2,088	\$ 2,102	\$ 2,114
Grades 4-6	\$ 1,796	\$ 1,920	\$ 1,933	\$ 1,944
Grades 7-8	\$ 1,849	\$ 1,977	\$ 1,990	\$ 2,002
Grades 9-12	\$ 2,199	\$ 2,350	\$ 2,366	\$ 2,380
Concentration Grant (>55% population)				
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,118	\$ 7,118
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,545	\$ 6,545
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,739	\$ 6,739
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,013	\$ 8,013
Actual - 1.00 ADA, Local UPP >55% as follows:				
Grades TK-3	\$ 41.5100%	\$ 40.3300%	\$ 40.9700%	\$ 41.5400%
Grades 4-6	\$ 2,730	\$ 2,871	\$ 2,916	\$ 2,957
Grades 7-8	\$ 2,510	\$ 2,640	\$ 2,681	\$ 2,719
Grades 9-12	\$ 2,585	\$ 2,718	\$ 2,761	\$ 2,799
	\$ 3,073	\$ 3,231	\$ 3,283	\$ 3,328

HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC
8616 La Tijera Blvd., Suite 505, Los Angeles, CA 90045
(310) 645-0295 Fax (310) 645-9886

March 1, 2024

Mr. David Villarino Gonzales,
Farmworker Institute of Education & Leadership Development, Inc.
410 West J Street, Suite A
Tehachapi, CA 93561

Dear Mr. Villarino:

Re: Annual Audit

We are pleased to confirm our understanding of the services we are to provide for the Farmworker Institute of Education & Leadership Development, Inc for the year ended June 30, 2024.

AUDIT SCOPE AND OBJECTIVES

We will audit the financial statements of Farmworker Institute of Education & Leadership Development, Inc (hereinafter referred to as "FIELD"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also the schedule of expenditures of federal awards and the supplementary information accompanying the financial statements required by the *2023-2024 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, will be subjected to the auditing procedures applied in our 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, in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a in a report combined with our auditor's report on the financial statements.

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Further if there are Federal Funds, then Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND SINGLE AUDIT

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate that raise substantial doubt about the Entity’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of cash, receivables, loan balances, and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

AUDIT PROCEDURES—INTERNAL CONTROL

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

AUDIT PROCEDURES—COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of FIELD's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on FIELD's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

OTHER SERVICES

We will prepare the Entity's federal and state information returns for the year ended 6/30/2024 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of FIELD in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and other supplementary information. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for financial statements and the schedule of expenditures of federal awards, other supplementary information, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter, for the schedule of expenditures of federal awards, other supplementary information, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, other supplementary information, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS AND SINGLE AUDIT

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, schedule of expenditures of federal awards,

the supplementary information required by *2023-2024 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, and related notes in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Entity complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on 8/1/2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited

(Continued)

financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with U.S. generally accepted accounting principles; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. generally accepted accounting principles; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

ENGAGEMENT ADMINISTRATION, FEES, AND OTHER

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of HODGES & HAMMONS, CPAs Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California State Controllers Office and any other State or Local Agency or its designee, for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of HODGES & HAMMONS, CPAs Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation (hardcopy or electronic) to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office and any other State or Local Agency or its designee. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Paul R. Hammons, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately 7/31/2024 or sooner for interim internal control procedures..

We estimate that our fees for the audit and other services other than the preparation of the information returns will range from \$40,000 to \$42,000. Estimated deposit of \$20,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 15 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

REPORTING

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Farmworker Institute of Education & Leadership Development, Inc. (FIELD). Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope

(Continued)

of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below to indicate your concurrence, and return this letter to us.

Very truly yours,

Paul R. Hammons

HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC

RESPONSE:

This letter correctly sets forth the understanding of Farmworker Institute of Education & Leadership Development, Inc.

Governance signature: _____

Title: _____

Date: _____

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

(A CALIFORNIA NON-PROFIT ORGANIZATION)

AUDITED FINANCIAL STATEMENTS

COMPLIANCE REPORT FOR

EPIC de Cesar Chavez Charter School

JUNE 30, 2023

CHARTER NUMBER: 1680

FARMWORK INSTITUTE OF EDUCATION AND LEADERSHIP DEVELOPMENT, INC.

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HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC

8616 La Tijera Blvd., Suite 505
Los Angeles, CA 90045-3801
(310) 645-0295 Fax (310) 645-9886

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Farmworker Institute of Education and Leadership Development
EPIC de Cesar Chavez Charter School
Tehachapi, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Farmworker Institute of Education and Leadership Development (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Farmworker Institute of Education and Leadership Development 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Farmworker Institute of Education and Leadership Development and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Farmworker Institute of Education and Leadership Development's ability to continue as a going concern within 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Farmworker Institute of Education and Leadership Development '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 Farmworker Institute of Education and Leadership Development'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 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*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The accompanying additional supplementary information, as required by the 2022-2023 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2023 on our consideration of the Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development's internal control over financial reporting and compliance.

Hodges and Hammons, CPA's

Hodges & Hammons, CPA's, Inc.
Los Angeles, California
December 14, 2023

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

STATEMENT OF FINANCIAL POSITION
FOR THE YEARS ENDED JUNE 30, 2023

(With summarized totals at June 30, 2022)

ASSETS

	2023	2022
CURRENT ASSETS		
Cash and cash equivalents (Note 3)	\$ 7,122,700	\$ 1,285,074
Accounts receivable (Note 4)	9,461,867	7,061,103
Escrow deposits - Wells Fargo (Note 10)	15,000	
Escrow deposits - New Market Tax Credit (Note 11)	30,000	
Other current assets	144,583	57,699
	16,774,150	8,403,876
PROPERTY AND EQUIPMENT		
Land	1,270,118	1,050,118
Building	4,200,473	4,200,473
Furniture & Equipment	449,649	219,913
Recycling Center	17,000	17,000
Vehicles	2,954,662	1,711,317
Less: accumulated depreciation	(1,466,018)	(932,179)
	7,425,884	6,266,642
Right of Use (ROU) Asset (Note 12)	310,707	418,018
Construction in progress - Solar Work Technology	39,800	
Other non-current assets	59,762	46,907
	410,269	464,925
	\$ 24,610,303	\$ 15,135,443

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 713,875	\$ 437,323
Accrued expenses	664,696	654,293
Short-term debts		1,440,780
Current portion - lease liability (Note 12)	69,079	90,306
Deferred revenue (Note 9)	12,129,472	214,550
	13,577,122	2,837,252
NONCURRENT LIABILITIES		
Long-term debt (Note 6 and 7)	883,347	3,702,706
Long-term operating lease (Note 12)	244,485	327,712
	1,127,832	4,030,418
TOTAL LIABILITIES	14,704,954	6,867,670
NET ASSETS		
Without donors restrictions	9,903,124	2,645,505
With donors restrictions	2,225	5,622,268
	9,905,349	8,267,773
TOTAL LIABILITIES NET ASSETS	\$ 24,610,303	\$ 15,135,443

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2023

(With summarized totals at June 30, 2022)

		Without donors restrictions	With donors restrictions	2023 Total	2022 Total
Revenue and support:					
Local Control Funding Formula	\$	5,386,598	\$	\$ 5,386,598	\$ 5,333,509
Declining Enrollment Relief		4,036,234		4,036,234	
Education Protection Account		65,644		65,644	73,897
Special education - State		15,551		15,551	14,386
In-lieu of property taxes		17,283		17,283	12,741
Federal revenue		135,805		135,805	60,080
State revenue - Other		320,970		320,970	436,615
Charter school facility		146,276		146,276	182,441
Service fees		3,122,765		3,122,765	1,659,635
Grant revenue		9,775,121		9,775,121	4,982,967
Other revenue		115,788		115,788	5,071
Interest income		2,790		2,790	3,293
Total revenue and support	\$	<u>23,140,825</u>	\$	<u>23,140,825</u>	\$ <u>12,764,635</u>
Expenses					
Program Services					
EPIC Charter School		14,736,344		14,736,344	14,745,668
Other program services		520,773		520,773	521,139
Support Services					
Management and general		626,089		626,089	229,379
Total expenses		<u>15,883,206</u>	<u>-</u>	<u>15,883,206</u>	<u>15,496,186</u>
CHANGE IN NET ASSETS		<u>7,257,619</u>	<u>-</u>	<u>7,257,619</u>	<u>(2,731,551)</u>
Net Assets, beginning of year		<u>2,645,505</u>	<u>5,622,268</u>	<u>8,267,773</u>	<u>5,379,281</u>
Release of prior year restricted fund balance			<u>(5,620,043)</u>	<u>(5,620,043)</u>	<u>5,620,043</u>
Net Assets, end of year	\$	<u><u>9,903,124</u></u>	\$	<u><u>9,905,349</u></u>	\$ <u><u>8,267,773</u></u>

**FARMERWORK INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>		<u>Management and General</u>	<u>Total</u>
	<u>EPIC Charter School</u>	<u>Other Program Services</u>		
Salaries and related expenses:				
Certificated salaries and wages	\$ 2,117,964	\$	\$	\$ 2,117,964
Classified salaries and wages	5,630,534	167,696		5,798,230
Employee benefits	2,936,281	49,192		2,985,473
Total personnel expenses	<u>10,684,779</u>	<u>216,888</u>	-	<u>10,901,667</u>
Operating expenses:				
Books and Supplies	118,726	10,465	1,288	130,479
Travel	475,768	38,528	13,288	527,584
Operating expense	1,721,899		322,360	2,044,259
Occupancy	804,833	18,042	3,025	825,900
Professional services	180,330	236,850	5,670	422,850
Interest	217,145		279,484	496,629
Depreciation and amortization	532,864		974	533,838
Total operating expenses	<u>4,051,565</u>	<u>303,885</u>	<u>626,089</u>	<u>4,981,539</u>
Total	<u>\$ 14,736,344</u>	<u>\$ 520,773</u>	<u>\$ 626,089</u>	<u>\$ 15,883,206</u>

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES - EXHIBIT 1
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services					
	EPIC Charter School				Other Program Services	
	Workforce Innovation and Opportunity Act Title II -	Workforce Innovation and Opportunity Act Title II - ETR OSY	EPIC Other Services	Total EPIC Charter School	Education and other Services	Total Other Program Services
Salaries and related expenses:						
Certificated salaries and wages	\$		\$ 2,117,964	\$ 2,117,964		\$ -
Classified salaries and wages	422,311	98,166	5,110,057	5,630,534	167,696	167,696
Employee benefits	144,733	24,672	2,766,876	2,936,281	49,192	49,192
Total personnel expenses	567,044	122,838	9,994,897	10,684,779	216,888	216,888
Operating expenses:						
Books and supplies	7,229	1,217	110,280	118,726	10,465	10,465
Travel and conferences	20,864	869	454,035	475,768	38,528	38,528
Operation	55,600	6,697	1,659,602	1,721,899		-
Occupancy	72,543	3,927	728,363	804,833	18,042	18,042
Professional services	7,946	1,197	171,187	180,330	236,850	236,850
Interest			217,145	217,145		-
Depreciation and amortization			532,864	532,864		-
Total operating expenses	164,182	13,907	3,873,476	4,051,565	303,885	303,885
Total	\$ 731,226	\$ 136,745	\$ 13,868,373	\$ 14,736,344	\$ 520,773	\$ 520,773

**FARMERWORK INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023

(With summarized totals at June 30, 2022)

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 7,257,619	\$ (2,731,551)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	533,838	344,658
Prior period adjustment to net assets		5,620,043
Release of prior year restricted fund balance	(5,620,043)	
(Increase) decrease in assets:		
Accounts receivable	(2,400,764)	1,982,494
Prepaid expenses and other current assets	(86,884)	(25,468)
Escrow deposits - Wells Fargo (Note 10)	(15,000)	100,000
Escrow deposits - New Market Tax Credit (Note 11)	(30,000)	10,000
Right of Use (ROU) Asset		(418,018)
Other non-current assets	(12,855)	(12,506)
Increase (decrease) in liabilities:		
Accounts payable	276,552	(225,285)
Accrued expenses	10,403	96,412
Short-term debts	(1,440,780)	(4,697)
Deferred revenue	11,914,922	(5,327,149)
Net cash provided by (used in) operating activities	10,387,008	(591,067)
CASH FLOWS FROM INVESTING ACTIVITIES		
Property and equipment purchases	(1,693,081)	(4,883,213)
Construction in progress - Solar Work Technology	(39,800)	
CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	(1,732,881)	(4,883,213)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment on loan and mortgage	(2,824,056)	(58,724)
Operating lease liability		418,018
Proceeds on mortgage - Grand Pacific Financing Corp.		2,242,110
Proceeds on mortgage - Nonprofit Finance Fund		600,000
CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES	(2,824,056)	3,201,404
NON CASH RELATED ACTIVITIES		
Adjustments related to prior set-up of ROU	7,555	
Non Cash Related Activities	7,555	
NET INCREASE (DECREASE) IN CASH	5,837,626	(2,272,876)
CASH AT BEGINNING OF YEAR	1,285,074	3,557,950
CASH AT END OF YEAR	\$ 7,122,700	\$ 1,285,074
CASH PAID DURING THE YEAR FOR:		
INTEREST	\$ 496,629	\$ 71,265

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - ORGANIZATION

This includes businesses, non-profits, local, county, state and federal agencies.

Statement of Purpose

The Organization was organized exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. This includes but is not limited to promoting and enhancing the activities of farm workers and agricultural laborers in the United States.

Activities

The Mission and Purpose of the Farmworkers Institute of Education and Leadership Development (FIELD) is to "Empower the Underserved to be Self-Sufficient".

FIELD's contribution to the vision of our founder, Cesar E. Chavez is to strengthen communities through education, workforce and economic development. Our target market is limited English proficient farmworkers, immigrants, and other low wage, low skilled workers and their families. Through FIELD's charter high school for adults called Escuela Popular Instituto Campesino (EPIC) de Cesar Chavez, our activities include student services, educational services, and training services including placement in on-the-job trainings in incubated social businesses of EPIC. EPIC's student services includes outreach, enrollment, assessment, placement, counseling and advisement. EPIC's educational services includes remedial literacy and English as a Second Language/English Language Development, high school instruction for an accredited diploma, career technical training and on-the-job placement in local enterprises including FIELD's social businesses of recycling, solar, agriculture, early childhood education centers and firefighting/environmental conservation. Our program is culturally and academically designed to include the Latino Spanish speaking rural communities, African-American, poor non-Hispanic White as well as foster and homeless populations. FIELD's EPIC program allows the students to earn high school diplomas, industry recognized certificates, community college credit and wages through work experience.

FIELD's EPIC program integrates the educational activities with student support activities, job training and work experience. Work experience can include paid internships and paid on-the-job trainings placements EPIC's students into business incubators such as, but not limited to, the Cesar Chavez Environmental Corps, the solar panel installation program called SolarFIELD, the proposed FIELD Fresh agricultural program, as well as the Helen Fabela Chavez early child education service. Supplemental funding for the EPIC program includes matching grants and fee for service contracts. These include Workforce Investment and Opportunity (WIOA II) adult education grants for student services, fee-for-service contracts -Instructional Service agreements (ISA)- from community colleges for remedial academic preparation, training funds from California State Parks- Off-Highway Vehicle (OHV), California Recycling (CalRecycle) grants for recycling as well trail remediation contracts from the National Park Service (NPS) task agreements.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Farmworkers Institute of Education and Leadership Development, Inc. (FIELD) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, who is responsible for their integrity and objectivity.

Financial Statements Presentation

These financial statements are prepared on the accrual basis of accounting. The accounts of the Charter are maintained in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) relevant to not-for-profit organizations.

The Charter reports information about its financial position and activities in three classes of net position:

Net assets without donor restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated none of these net assets for operating reserves and future program development.

Net assets with donor restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restrictions expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2023, the Charter had no net assets with donor restrictions.

Basis of Accounting

The accompanying financial statements of the Charter are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results could differ from those estimates.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Income Taxes - Non-Profit Status

FIELD is exempt from federal income tax under section 501(c)(3) of the U.S. Internal Revenue Code and has been classified as other than a private foundation by the Internal Revenue Service. The Organization is also exempt from State of California taxation under provisions of the California Revenue and Taxation code. Therefore, no provision for income taxes is made in the accompanying financial statements. However, the information returns for fiscal 2019 and forward may be audited by regulatory agencies. FIELD is not aware of any such actions at his time.

Cash and Cash Equivalents

FIELD considers all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts from government sources. Accounts receivable are stated at the amount management expects to collect from the outstanding balance. Management provides an analysis of the probable collection of the accounts through a provision for bad debt expense and an adjustment to a valuation allowance. At June 30, 2023, management had determined that all accounts receivable are full collectible, and no allowance for bad debts has been established.

Prepaid Expenses

Prepaid expenses represent amounts paid in advance of receiving goods or services.

Property, Equipment and Improvements

Property, equipment and improvements are recorded at cost. All property, equipment and improvements with a value of \$5,000 or greater and a useful life of 1 year or more are capitalized. Property is depreciated under the straight-line method over the estimated useful life of 40 years. Improvements are depreciated under a straight-line method over their estimated useful lives of 20 years. Equipment is depreciated under straight-line method over the estimated useful life of five to seven years. The depreciation expense for the year ended June 30, 2023, is \$533,838. For additional information, refer to Note 6.

Revenue Recognition

Gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net assets. Gift received with a donor stipulation time or purpose restrictions is recorded as an increase in unrestricted net assets, if the restriction expires in the reporting period in which the revenue is recognized. Amounts received from the California Department of Education are recognized as revenue, earned based on EPIC's (Charter School) average daily attendance (ADA) of students.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Revenue that is restricted is recorded as an increase in unrestricted net assets, if the restriction expires in the reporting period in which the revenue is recognized. School designated grants from governmental agencies are considered earned when expenditures have been incurred in accordance with contract specification.

The Organization recognizes revenue derived from grants over the period to which the grant relates. Grant awards accounted for as exchange transactions are considered refundable advances which are classified as a liability titled "Refundable Advances" until related services are performed, at which time they are recognized as revenue. There was no activity in the refundable advance account.

Amounts expended for services performed in excess of grant funds received are presented as grant or contract receivable for financial statement presentation. Grant awards accounted for as agency or intermediary transactions are not considered contributions and therefore are not recorded as revenue. These are transactions where the grant or donation funds are intended for a beneficiary other than the Organization. The Organization accounts for the grant or donation funds as a liability until the funds are transferred to the beneficiary.

Revenue from private grants is recognized as unrestricted support in the reporting period in which all requirements of the grant are met. Unearned grant revenue is recognized in the period received and as temporarily restricted net assets until requirements are met.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Fair Value Measurements

The Charter categorizes its assets and liabilities measured at fair value into a three level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value in accordance with accounting standards.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Concentration of Credit Risk

The Charter maintains bank accounts at banks which are institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. At June 30, 2023, the total uninsured cash balance totaled approximately \$6,540,617. The Charter manages deposit concentration risk 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, the Charter has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members, governmental agencies, and foundations supportive of the Charter's mission.

Reclassification

Certain reclassifications have been made to the prior year financial statement presentation to correspond to current year's format. Total net assets and change in net assets are unchanged due to these reclassifications.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Subsequent Events

In preparing these financial statements, the Charter has evaluated events and transactions for potential recognition or disclosure through December 14, 2023, the date the financial statements were available to be issued.

NOTE 3 - CASH AND CASH EQUIVALENTS

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The organization had no cash equivalents at June 30, 2023.

Deposits:	
Cash Rabobank - Checking	\$ 18,280
General Beneficial	82,345
Beneficial State	3,207,100
EPIC – Rabobank	2,267
Recycling Center - Cash	35,917
OHV Beneficial	5,200
Valley Strong Union Bank	188,074
EPIC Beneficial Checking	<u>3,583,517</u>
 Total cash on hand and in banks	 <u>\$7,122,700</u>

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivables at June 30, 2023, are reported as follows:

Trade receivable	\$ 657,945
School apportionments – EPIC	786,210
Other grant receivables	<u>8,017,711</u>
 Total accounts receivable	 <u>\$9,461,866</u>

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 5 – EMPLOYEE RETIREMENT PLAN

State Teachers Retirement System (STRS)

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the State of California.

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

State Teachers Retirement System (STRS)

Plan Description

The School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. 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. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% of their salary. 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 fiscal year 2022-2023 is 19.10% of the applicable annual payroll. The contribution requirements of the plan members are established by state statute.

The School's expenses and contributions to STRS for the year ended June 30, 2023 is as follows:

<u>Year Ended</u>	<u>Required</u>	<u>Percent</u>
<u>June 30,</u>	<u>Contribution</u>	<u>Contributed</u>
2023	\$357,201	100%

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Charter School. These payments consist of State General Fund contributions to CalSTRS in the estimated amount of \$180,810. 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.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 6 – LOANS PAYABLE

The Organization borrowed \$300,000 from Beneficial State Bank under the terms of a promissory note effective February 16, 2017. From the effective date to the maturity date, the Organization agreed to pay interest on the unpaid principal at a fixed rate of interest of 4.00% per annum. Interest shall be computed on the basis of the actual number of days elapsed between payments and on the basis of a 360-day year consisting of twelve 30-day months. Interest due shall be capitalized and compounded quarterly as of the first day of each calendar quarter, and the interest shall accrue on any such interest due. The entire unpaid principal balance of the loan, together with any accrued but unpaid interest thereon shall be due and payable on February 16, 2021. Such date may be extended at the Bank's sole and absolute discretion. If the Organization "qualifies" the maturity date may be extended until September 17, 2026.

The outstanding balance of this loan at June 30, 2023 is 143,929

Santa Paula Chevrolet - Ally

In March 2019, the Organization purchased three vehicles from Santa Paula Chevrolet. The vehicles were financed with a loan of 4.99% interest over three years. As of June 30, 2023, the outstanding long-term balance of the loan was \$91,533.

Chevrolet Equinox – GM Financial

In November 2020, the Organization purchased two vehicles from Chevrolet Equinox. The vehicles were financed with a loan of 5.50% interest over five years. As of June 30, 2023, the outstanding long-term balance of the loan was \$19,964.

2015 Freightliner M2 106 Water Truck – Ascentium Capital

In September 2022, the Organization purchased a vehicle from Freightliner Manufacturing. The vehicle was financed with a loan of 7.34% interest over five years. As of June 30, 2023, the outstanding long-term balance of the loan was \$73,838.

NOTE 7 – Mortgage Payable

The mortgage payable consist of a 4.21%, ten-year fixed rate secured by a mortgage on land and buildings of the school. The mortgage is secure by an assignment deed of trust on 320 Watts Drive, Bakersfield, California. The mortgage is payable to Beneficial State Bank in monthly installments of \$3,286.41 and matures on December 20, 2029. As of June 30, 2023, the Charter paid \$24,080 in interest on this mortgage.

The outstanding mortgage payable at June 30, 2023 is \$554,083.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

The Organization had \$2,225 of Net Assets with donor restrictions.

NOTE 9 – DEFERRED REVENUE

As of June 30, 2023, the Organization had deferred revenues of \$12,129,472.

NOTE 10 – ESCROW DEPOSITS – WELLS FARGO (NEW MARKET TAX CREDIT INVESTMENT)

On March 27, 2023, the Organization deposited \$15,000 to Wells Fargo Community Investment Holdings, LLC to participate in the New Market Tax Credit (NMTC) financing of the proposed FIELD project. The project will also include working capital that will allow FIELD to pay for costs related to the expanded Career Technical Education Campus (CTE) programs. The deposit is held in the escrow account until the Organization completes the project.

NOTE 11 – ESCROW DEPOSITS – California Statewide Communities Development Corporation (CSCDC)

On May 26, 2023, the Organization deposited \$30,000 to California Statewide Communities Development Corporation (CSCDC). The project involves the acquisition and renovation of an 11-acre property in Bakersfield, California to serve as FIELD's new headquarters and a comprehensive career technical education campus for adults participating in FIELD's programs. The deposit is held in the escrow account until the completion of the transaction.

Farmworker Institute of Education & Leadership Development Inc.
NOTES TO FINANCIAL STATEMENTS

June 30, 2023

Note 12 - Operating Leases

This entity has 4 Long Term Operating Leases.
The present Value of the Lease Payments were calculated based on a
5 year term rate of 6%.

Weighted Lease Term Disclosure

Right of Use Assets	Lease Liability	Lease term Remaining Years	Weighted Avg. Lease Term
<u>6/30/2023</u>	<u>6/30/2023</u>	<u>at 6/30/2023</u>	<u>at 6/30/2023</u>
Operating Lease Lessors			
City of Riverside	88,757.59	3.50	310,651.56
Valley Center Plaza	120,704.86	5.42	664,592.23
WY Heritage Grove LLC	98,902.29	5.33	532,106.32
Lampe-Hillman Properties	2,342.42	0.17	390.40
	<u>310,707.16</u>	<u>313,563.90</u>	<u>1,507,740.52</u>
			4.81

Significant Lease Disclosure Table

Lease of Premises
City of Riverside

Lessor: City of Riverside

Payment Periods	Monthly Payments	42 Monthly Payments	Future Annual Lease Payments
7/1/2023 to 12/1/2026	2,348.19	42	98,623.98

Lease of Premises
Valley Center

Lessor: Valley Center

Payment Periods	Monthly Payments	53 Monthly Payments	Future Annual Lease Payments
7/1/23-11/1/23	2,475.24	5	12,376.20
12/1/23-11/30/24	2,549.50	12	30,594.00
12/1/24-11/30/25	2,625.99	12	31,511.88
12/1/25-11/30/26	2,704.77	12	32,457.24
12/1/26-11/30/27	2,785.91	12	33,430.92
		<u>53</u>	<u>140,370.24</u>

Lease of Premises
WY Heritage Grove LLC

Lessor: WY Heritage Grove LLC

Payment Periods	Monthly Payments	52 Monthly Payments	Lease Payments
7/1/23-10/1/24	2,100.00	16	33,600.00
11/1/24-10/1/25	2,163.00	12	25,956.00
11/1/25-10/1/26	2,227.89	12	26,734.68
11/1/26-10/1/27	2,294.73	12	27,536.72
		<u>52</u>	<u>113,827.40</u>

Lease of Premises
Lampe-Hillman

Lessor: Lampe-Hillman

Payment Periods	Monthly Payments	74 Monthly Payments	Lease Payments
7/1/22-8/1/23	1,180.00	2	2,360.00
		<u>2</u>	<u>2,360.00</u>

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

Note 13 - CONTINGENCIES

The Organization received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Such audits could generate disallowances under terms of grants; however, management believes that any required reimbursement would not be material.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**Charter School Department
EPIC de Cesar Chavez Charter School**

June 30, 2023

SUPPLEMENTARY INFORMATION

**FARMWORKER INSTITUTE FOR EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**

**Charter School Department,
EPIC de CESAR CHAVEZ CHARTER SCHOOL**

Reconciliation of Annual Financial
Report With Audited Financial Statements
For the year ended June 30, 2023

June 30, 2023 Annual Financial Report Fund balances (Net assets)	\$ 11,735,283
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance (Net Assets)	
Cash	(182,958)
Accounts receivable	7,715,129
Prepaid	(7,147)
Interfund receivable	4,286,846
Capital assets	(1)
Other assets	7,147
Accounts payable	305,314
Deferred revenue	(11,924,118)
Long-term liabilities	-
Net adjustments and reclassifications	<u>200,212</u>
June 30, 2023 Audited Financial Statement Fund Balance	<u>\$ 11,935,495</u>

EPIC de Cesar Chavez Charter School

STATEMENT OF FINANCIAL POSITION – BY CHARTER SCHOOL
June 30, 2023

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS:</u>		
Cash and cash equivalents	\$ 7,016,875	\$ 1,138,961
Accounts receivable	8,752,467	5,876,897
Prepaid expenses	3,278	3,354
Total current assets	<u>15,772,620</u>	<u>7,019,212</u>
Property and equipment		
Building	4,200,473	4,200,473
Land	1,050,118	1,050,118
Recycling Buyback Center	17,000	17,000
Furniture and fixtures	363,381	135,960
Vehicles	901,106	515,188
Accumulated Depreciation	(588,035)	(242,435)
Total	<u>5,944,043</u>	<u>5,676,304</u>
Interfund receivables	4,286,846	1,520,481
Other Assets	7,147	6,800
	<u>4,293,993</u>	<u>1,527,281</u>
Total assets	<u>\$ 26,010,656</u>	<u>\$ 14,222,797</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES:</u>		
Accounts payable and accrued liabilities	\$ 1,334,583	\$ 1,107,044
Note payable	113,880	20,494
Mortgage payable	554,083	2,811,550
Loan payable	-	600,000
Deferred revenue	12,072,615	214,550
Total current liabilities	<u>14,075,161</u>	<u>4,753,638</u>
<u>NET ASSETS:</u>		
Without donors restrictions	9,665,240	3,849,116
With donors restrictions	2,270,255	5,620,043
Total net assets	<u>11,935,495</u>	<u>9,469,159</u>
Total liabilities and net assets	<u>\$ 26,010,656</u>	<u>\$ 14,222,797</u>

EPIC de Cesar Chavez Charter School

STATEMENT OF ACTIVITIES – BY CHARTER SCHOOL
For the Year Ended June 30, 2023

	Without donors restrictions	With donors restrictions	2023 Total	2022 Total
REVENUES:				
State aid	\$ 5,386,253	\$ -	\$ 5,386,253	\$ 5,333,509
Declining Enrollment Relief	4,036,234	-	4,036,234	-
Education Protection Account	65,644	-	65,644	-
State revenue - Other	2,915,777	-	2,915,777	1,984,946
In-lieu of property taxes	17,283	-	17,283	12,741
Federal revenue	135,805	-	135,805	60,080
Grants	8,772,530	-	8,772,530	4,777,625
Recycling Center Services	539,382	-	539,382	378,750
Local revenue	11,543	-	11,543	968
Total revenues	\$ 21,880,451	\$ -	\$ 21,880,451	\$ 12,548,619
EXPENSES:				
Certificated salaries	2,117,964	-	2,117,964	2,157,399
Classified salaries	5,630,534	-	5,630,534	5,820,355
Fringe benefits	2,936,281	-	2,936,281	2,758,402
Books and Supplies	118,726	-	118,726	344,782
Travel and Conferences	475,768	-	475,768	560,573
Facility lease	804,833	-	804,833	706,883
Professional services	180,330	-	180,330	302,177
Other operating expenses	1,721,899	-	1,721,899	1,684,322
Interest	217,145	-	217,145	66,763
Depreciation Expense	532,864	-	532,864	344,012
Total expenses	14,736,344	-	14,736,344	14,745,668
Change in net assets	7,144,107	-	7,144,107	(2,197,049)
Total change in net assets	7,144,107	-	7,144,107	(2,197,049)
Beginning net assets	3,849,116	5,620,043	9,469,159	6,988,437
Release of prior year restricted fund balance	(1,327,983)	(3,349,788)	(4,677,771)	4,677,771
Ending net assets	\$ 9,665,240	\$ 2,270,255	\$ 11,935,495	\$ 9,469,159

**EPIC de Cesar Chavez Charter School
STATEMENT OF CASH FLOWS – BY CHARTER SCHOOL**

**EPIC de Cesar Chavez Charter School
For the Year Ended June 30, 2023**

	2023	2022
CASH FLOWS from OPERATING ACTIVITIES:		
Change in net assets	\$ 7,144,107	\$ (2,197,049)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	532,864	143,844
Prior year adjustment		4,677,771
Release of prior year restricted fund balance	(4,677,771)	
<u>Change in operating assets:</u>		
Prepaid expenses	76	(3,354)
Intercompany receivables	(2,766,365)	38,652
Accounts receivable	(2,875,570)	(1,018,046)
Other assets	(347)	(2,200)
<u>Change in operating liabilities:</u>		
Accounts payable and accrued liabilities	227,623	575,057
Deferred revenue	11,858,065	(2,442,289)
Net cash flows from operating activities	9,442,682	(227,614)
CASH FLOWS from INVESTING ACTIVITIES:		
Purchases of property and equipment	(613,339)	(4,884,620)
Cash provided by (used for) investing activities	(613,339)	(4,884,620)
CASH FLOWS from FINANCING ACTIVITIES:		
Net Proceeds on long term debt - note payable	93,386	745
Principal payments	(3,044,815)	
Proceeds on mortgage - Nonprofit Finance Fund		600,000
Proceeds on long term debt - mortgage payable		2,227,326
Cash provided by (used for) financing activities	(2,951,429)	2,828,071
Net change in cash and cash equivalents	5,877,914	(2,284,163)
Cash and cash equivalents at the beginning of the year	1,138,961	3,423,124
Cash and cash equivalents at the end of the year	\$ 7,016,875	\$ 1,138,961

EPIC de CESAR CHAVEZ CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
For the year ended June 30, 2023

School Site	Regular Instructional Days			Minimum Instructional Days			Combined		Status	
	Mins. Per Day	Days	Tot. Mins.	Mins. Per Day	Days	Tot. Mins.	Minutes	Days		
Grade 9 through 12	Atwater	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Bakersfield East	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Bakersfield South	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Brawley	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	California City	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Cathedral City	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Desert Hot Springs	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Grass Valley	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Greenfield	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Indio	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Merced	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Palmdale 1	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Palmdale 2	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Paso Robles	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Riverside	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Salinas	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Shafter	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Tulare	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Woodland	420	178	74,760	0	0	0	74,760	178	In compliance
Grade 9 through 12	Yuba City	420	178	74,760	0	0	0	74,760	178	In compliance

Note: The annual instructional minutes met the requirements of the California Department of Education.

Opinion: The Charter School did comply with the instructional minutes and days provisions.

EPIC de Cesar Chavez Charter School
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2023

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

	2022-2023			
	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades 9-12	328.22	328.22	332.86	332.86
ADA Totals	328.22	328.22	332.86	332.86

Note 1: In 2022-2023, EPIC is 100% classroom-based and generates no ADA from a full-time independent study program.

Note 2: N/A - There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Farmworker Institute Of Education and Leadership Development
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA number	Contract period	Pass through Identifying Number	Program Expenditures
UNITED STATES DEPARTMENT OF EDUCATION/				
Pass through State Department of Education/				
Workforce Innovation & Opportunity Act Title II-ESL	84.002A	7/1/2022-6/30/2023	1	\$ 358,376
Workforce Innovation & Opportunity Act Title II-HS	84.002A	7/1/2022-6/30/2023	1	372,850
Workforce Innovation & Opportunity Act Title II - ETR OSY	17.259	7/1/2022-6/30/2023	1	<u>136,745</u>
Total United States Department of Education				<u>867,971</u>
UNITED STATES DEPARTMENT OF AGRICULTURE/				
Pass through State Department of Education/				
Child Nutrition Programs	10.555	7/1/2022-6/30/2023	13391	<u>135,805</u>
Total United States Department of Agriculture				<u>135,805</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u>1,003,776</u>

(1) Pass-Through Entity Identifying Number not available

Note A - Basis of Presentation

The accompany schedule of expenditures of federal awards includes the federal grant activity of FIELD and is presented on the accrual basis of accounting. The information in the schedule 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).

The School has not elected to use the 10% de minimus cost rate.

**FARMWORKER INSTITUTE OF EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.
Charter School Department EPIC de CESAR CHAVEZ**

**NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

NOTE 1: PURPOSE OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the Charter School's operating members of the governing board, and members of the administration.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of Education Code Sections 46200 through 46206.

Schedule of Average Daily Attendance

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

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.

Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Charter and is presented on the accrual basis of accounting. The information in this schedule 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

**FARMWORKER INSTITUTE FOR EDUCATION
AND LEADERSHIP DEVELOPMENT, INC.**
Charter School Department
EPIC de CESAR CHAVEZ CHARTER SCHOOL

ORGANIZATION STRUCTURE
JUNE 30, 2023

LOCAL EDUCATIONAL AGENCY ORGANIZATION STRUCTURE

Name of School	EPIC de Cesar Chavez Charter School
Sponsoring District	Nevada County Superintendent of Schools
Original date of charter	July 1, 2014
Renewal date of charter	July 1, 2019
Charter expiration date	June 30, 2024
Charter Number	1680

GOVERNING BOARD

	<u>Name</u>	<u>Term on Board Expires</u>	<u>Title</u>
	David Villarino	June 30, 2023	President/Superintendent
Non-Voting	Michael Gomez	June 30, 2023	Treasurer
	Mark Martinez	June 30, 2023	Member
	Dr. Jesse Ortiz	June 30, 2023	Member
	Nadia Villagran	June 30, 2023	Member
	Inez S. DeLuna	June 30, 2023	Member
	Nora Dominguez	June 30, 2023	Member
Non-Voting	Patrick Pine	June 30, 2023	Secretary
Non-Voting	Joseph Casas	June 30, 2023	General Counsel

ADMINISTRATION

David Villarino	President/Superintendent
Rosa Ruelas	Controller
Lisa Tabarez	Assistant Director

HODGES AND HAMMONS
CERTIFIED PUBLIC ACCOUNTANTS

**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**

Board of Directors
Farmworker Institute of Education and Leadership Development
Charter School Department, EPIC de Cesar Chavez Charter School
Tehachapi, 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 Farmworker Institute of Education and Leadership Development (the School), a nonprofit California 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, the related notes to the financial statements, and have issued my report thereon dated December 14, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

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**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**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hodges and Hammons, CPA's

Hodges and Hammons, CPAs
Los Angeles, California
December 14, 2022

HODGES & HAMMONS, CERTIFIED PUBLIC ACCOUNTANTS, INC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Board of Directors
Farmworker Institute of Education and Leadership Development and its
Charter School Department, EPIC de Cesar Chavez Charter School
Tehachapi, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Farmworker Institute of Education and Leadership Development (EPIC de Cesar Chavez Charter School)'s 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 Farmworker Institute of Education and Leadership Development's major federal programs for the year ended June 30, 2023. Farmworker Institute of Education and Leadership Development'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, Farmworker Institute of Education and Leadership Development complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 14, 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; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Farmworker Institute of Education and Leadership Development 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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 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 Farmworker Institute of Education and Leadership Development's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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.

Hodges and Hammons, CPA's

Hodges and Hammons, CPA's
Los Angeles, California
December 14, 2023

HODGES AND HAMMONS
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT AUDITORS ON STATE COMPLIANCE

Board of Directors
Farmworker Institute of Education and Leadership Development and its
Charter School Department, EPIC de Cesar Chavez Charter School
Tehachapi, California

Report on Compliance

Opinion

We have audited the Farmworker Institute of Education and Leadership Development's compliance with the requirements specified in the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Charter School's state program requirements identified below for the year ended June 30, 2023.

In our opinion, Farmworker Institute of Education and Leadership Development complied, in all material respects, with 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 2022-23 *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 Farmworker Institute of Education and Leadership Development 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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development's state programs.

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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 Farmworker Institute of Education and Leadership Development'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 *2022-23 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 Farmworker Institute of Education and Leadership Development'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 *2022-23 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 Farmworker Institute of Education and Leadership Development'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 Farmworker Institute of Education and Leadership Development'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 *2022-23 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 Farmworker Institute of Education and Leadership Development's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Farmworker Institute of Education and Leadership Development's compliance with the state laws and regulations applicable to the following items:

	Procedures Performed
<u>School Districts, County Offices of Education, and Charter Schools:</u>	
California Clean Energy Job Act	N/A
After/Before School Education Protection Account Funds	N/A
Proper Expenditure of Education Protection Account Fund	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

Local Control and Accountability Plan	Yes
Independent Study – Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant	Yes
Career Technical Incentive Grant	N/A
Transitional Kindergarten	N/A
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term “N/A” (Not Applicable) is used above to mean that the School did not offer the program during the current fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify 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 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

Hodges and Hammons, CPA's

Hodges and Hammons
Certified Public Accountants
Los Angeles, California
December 14, 2023

HODGES AND HAMMONS
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Farmworkers Institute of Education
and Leadership Development, Inc.
Tehachapi, CA 93561

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE DEPARTMENT OF
RESOURCES RECYCLING AND RECOVERY GRANT AGREEMENT TERMS**

We have audited the financial statements of the Farmworkers Institute of Education and Leadership Development, Inc., as of and for the year ended June 30, 2023 and have issued our report thereon December 14, 2023.

Our audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of Local Conservation Corps Receiving Grant Funds from the Department of Resources Recycling and Recovery*, issued by the Department of Resources Recycling and Recovery.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Farmworkers Institute of Education and Leadership Development, Inc.'s management is responsible for compliance with laws, regulations and the Grant Agreement. In connection with the audit referred to above, we selected and tested transactions and records to determine the compliance of the laws, regulations and the Grant Agreement applicable to the following items.

<u>Description</u>	<u>Procedures Performed</u>
Internal Control:	
1. Vehicle and equipment inventory.	Yes
2. Use of grant funded vehicles and equipment for other than grant-related purposes.	Yes
3. Allocation of depreciation, cash receipts and disbursements.	Yes
4. Allocation of direct and indirect costs.	Yes
5. Methodology for determining reasonableness of general and operating expenses.	Yes
6. Time spent on projects charged to the Grant Agreement,	Yes
7. Receipt and expenditures of recycling-generated revenues	Yes
8. Activities requiring approval of the LCC's Board of Directors.	
a. Approval of Audit reports prior to submission to CalRecycle	Yes
b. Acceptance and certification of the Cycle Final Report.	Yes
9. Travel approvals and reimbursements.	
a. Pre-approval of out of state travel	Yes
b. State reimbursement rates or lower	Yes
10. General record keeping	Yes
Subcontractors:	
1. Determine whether subcontractors not explicitly identified in grant agreement or properly approved were used	No
Competitive Bids- \$5,000 or more:	
1. Use of competitive bids for all purchases over \$5,000	Yes
2. Secured at least three competitive or price quotes	Yes
3. Purchase from lowest qualified bidder	Yes
4. Review of bid documentation for on-going contracts with charges of \$5,000 or more	Yes
Conflict of Interest:	
1. Selected representative reimbursement expenditures	Yes
2. Review selected samples for arm's length transactions	Yes
Allowable and Reasonable Costs:	
1. Selected a representative sample of costs charged against Grant Agreement	Yes
2. Determine whether costs were allowable	Yes
3. Determine whether requested reimbursements were properly Authorized and approved	Yes
4. Supported time spent for employees and contractors	Yes
5. Costs incurred were used only for CalRecycle funded program	Yes
6. Expenditures were net of applicable credits	Yes
Travel:	
1. Selected a representative sample of travel claims	Yes
2. Determine whether claims complied with Grant Agreement	Yes

Based on our audit we found that, for the items tested, Farmworkers Institute of Education and Leadership Development, Inc. complied with the laws, regulations and Grant Agreement of the items referred to above. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Farmworkers Institute of Education and Leadership Development, Inc. had not complied with the laws and regulations of the Grant Agreement.

This report is intended solely for the information of the Farmworkers Institute of Education and Leadership Development, Inc. Board of Directors and the Department of Resources Recycling and Recovery and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Hammons and Hammons, CPA's

Hodges and Hammons, CPA's
Certified Public Accountants
Los Angeles, California
December 14, 2023

Farmworker Institute of Education and Leadership Development, Inc
Charter School, Department, EPIC de Cesar Chavez Charter School

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2023

Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes ___ None X

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes ___ None X

Noncompliance material to financial statement noted? Yes ___ None X

2. State Awards

Internal control over state programs:
Material weaknesses identified? Yes ___ None X

Significant deficiencies identified not considered to be material weaknesses? Yes ___ None X

Type of auditor's report issued on compliance for same programs: Unmodified

3. Federal Awards

Report on Compliance and Internal Control over Compliance Applicable to Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Opinion on Compliance with Laws, Regulations, and Contracts Applicable to Each Major Program One or more material weaknesses identified? Unmodified

Significant Deficiencies or Material Weaknesses in Internal Controls over Compliance Yes ___ No X

Any audit findings disclosed that are required to be reported in accordance with section 200.516 of OMB Uniform Guidance Yes ___ No X

Farmworker Institute of Education and Leadership Development, Inc
Charter School, Department, EPIC de Cesar Chavez Charter School

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2023

Summary of Auditor's Results – continued

<u>Names of Federal Program or Cluster</u>	<u>CFDA No(s)</u>
Workforce Innovation & Opportunity Act Title II	84.002
Child Nutrition Programs	10.555

Dollar threshold used to distinguish between Type A and Type B Program \$750,000
Auditee qualified as low-risk auditee? Yes X No _____

**Farmworker Institute of Education and Leadership Development, Inc
Charter School, Department, EPIC de Cesar Chavez Charter School**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2023

None reported.



FIELD- EPIC Education Services
Nora Dominguez, Director
Quarterly Board Meeting 3/9/2024

Objective: The Education Services division set two annual objectives. The first objective focused on the EPIC English Language Development (ELD) program, and the second on teacher support and accountability.

1. Two ESL Instructional Services Agreements (ISA's) fully implemented to serve 1,500 ESL students while transitioning at least 50 students to EPIC by June 30, 2024 at a cost that will not exceed the approved budget.
2. To implement a comprehensive teacher support and accountability structure based on individualized and program plans that lead to a minimum of 20% annual increase in student retention and improvement in student outcomes, by June 30, 2024 at a cost not to exceed budget

Results: 1. Through March 1st, we have two fully implemented ISA's: Bakersfield College and College of Siskiyous. One pending in Victor Valley. 2. Hired a Director of Education Services and secured a team to align teacher support and accountability structure.

ESL:

- Hired an ESL Senior Coordinator to assist with Academic Instruction and training
- ESL program had been dormant due to Covid. All sights including online have strong numbers and are projected to grow: 157 Direct Instruction and 267 Online students.
- Teachers and support teams are doing a great job of engaging and retaining students. 339 ADA in 2022-2023. In 2023-2024 we already have an average ADA of 440 with 3 1/2 months still left in this academic year.
- Successful planning meetings conducted to foster collaboration across all departments and units.

EPIC High School:

- Three Teachers on Special Assignment (TOSA's) fully supporting all campuses and teachers.
- WASC team has been hired.
- Successful planning meetings conducted to foster collaboration across all departments and units.
- A Professional Learning Community (PLC) model has been adopted and is currently being utilized by TOSA's every two weeks.

Gap:

- Streamlined processes and collaboration across all departments and units.

Forecasting:

- Potential sites for ESL in Arvin, Delano, McFarland, Wasco through our Bakersfield College partnership.
- Teacher and staff recruitment efforts to be fully staffed.
- WASC planning alignment across all departments and units.



EPIC de Cesar Chavez

School Safety Plan

2023-2024

OVERVIEW

The EPIC de Cesar Chavez Board, students, and staff are committed to ensuring that our classrooms are safe, secure, and peaceful. Our classrooms reflect our Core Principles of Excellence, Innovation, Integrity, Opportunity, and Si Se Puede attitudes. We acknowledge that creating safe and secure learning environments requires a team effort that involves our entire community including staff, students, first responders and community partners. We strive to be prepared to respond to emergencies including natural and man-made hazards, and to prevent violence and behavior issues that undermine safety and security. Our efforts include strategies aimed at providing education in the areas of prevention, mitigation, and intervention of potential incidents that could adversely affect our school and classrooms including aspects of social, emotional, and physical safety for our community.

HEALTH AND SAFETY PROCEDURES

EPIC through FIELD has adopted a comprehensive set of health, safety, and risk management procedures as set forth by the Nevada County Superintendent of Schools and state law. EPIC policies comply with State laws and procedures related to:

- Emergency-response procedures for Seismic safety and natural or other disasters will be posted at all school sites.
- Preventing contact with blood-borne pathogens: EPIC learning centers are required to have onsite a first-aid kit with materials sufficient to prevent blood borne pathogens (mask, disposable gloves, eye shield, CPR mask/barrier. Each certificated staff member is encouraged to maintain current CPR certification.
- Training in emergency response is provided to all certificated teachers at the start of the school year.

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- Administration of prescription drugs and other medicines: 100% of EPIC students are over age 18 and therefore legally adults. Students over age 18 are responsible for administration of their own prescription medicines. For those students over age 18 that require specific accommodations for administering prescription medicines, an IEP or 504 plan will be developed to meet those accommodations with the recommendations and approvals of the Nevada County SELPA.
- School buildings should meet Fire Marshal approval and have been evaluated by structural engineers to present no substantial seismic safety hazard. School sites under leases from partner or other agencies are required to maintain current permits and approvals from fire marshals and zoning departments and it is the sole responsibility of the agency to do so.
- All EPIC learning sites are drug, alcohol, and tobacco free schools and workplaces. The use of alcohol, illegal (non-prescription) drugs and tobacco on school premises is prohibited. This prohibition includes the use of electronic cigarettes or other devices that deliver a vaporized liquid, and the like.
- Certificated EPIC staff will be required to submit a Department of Justice Live Scan (fingerprinting process) before performing any job duties that would place them in contact with EPIC students.
- EPIC will annually apprise and review with students, instructors, and staff of these aforementioned goals through training sessions held during professional development days throughout the year.

Board Approved
Revised January 2024

SCHOOL SAFETY EMERGENCY PLAN

In case of an emergency the school site will:

1. The EPIC teacher will take action to minimize injuries and loss of life if an emergency occurs during school hours. He/she will be in charge of ensuring that all students and staff are safe. He/she will also call 911 if necessary.
2. The EPIC teacher notifies the Regional Operations Supervisor (ROS) as soon as possible. The ROS in turn notifies the School Safety Plan Team immediately.

Board Approved

3. The EPIC teacher will ensure that staff are assigned specific roles during the emergency situation based on the type of emergency.
4. Arrange for calm and efficient plan to dismiss adult students and staff as called for by the nature of the emergency. Do not forget to follow procedure and sign students out.
5. Any EPIC student who has a child(ren) at the ECE center should, as soon as it is safe to do so, go to the ECE center to check on/pick up their child(ren).
 - A. If classes are dismissed due to the emergency situation, EPIC students must pick up their child(ren) immediately.
 - B. If classes are continued after the emergency, EPIC students must check on their child(ren) and then return to class. ECE children will remain at the center.

Information for Family Members

The EPIC Director of Educational Services will be updated as to the emergency situation or disaster, and will manage communication with outside agencies. Regional Operations Supervisors will also be updated and will manage communication with families.

School staff will implement the following emergency plan:

Earthquake

1. Teacher will instruct students to duck, cover and hold and wait for further instructions in the event of an earthquake.
2. Teacher will direct students and staff to evacuate the building to a pre-assigned area. The teacher will also take the emergency kit/bag with them.
3. The teacher will immediately call the Regional Operations Supervisor to report the situation, and first responders (911) as required by the situation.
4. Teacher, supervisory staff, or other staff will shut off gas, electricity, and water (in that order) in the event of an earthquake or fire when possible.
5. Teacher will take the emergency kit and the attendance sign-in sheet with him/her upon evacuation of the building.
6. Upon arrival at the assigned location, the teacher will take role to note any missing students or staff and remain with the class to wait for further instructions from administrative personnel or emergency responders.
7. Teacher or trained staff will take appropriate first aid action as needed.
8. Staff will refrain from re-entering buildings until deemed safe from first responder personnel.
9. If necessary, the teacher will dismiss students after taking roll and having students sign out.
10. Teacher will maintain communication with the ROS.

Fire

1. In the event of a fire, the teacher will call 911 immediately.
2. In the event of a fire at the school site or building, the teacher will direct the evacuation according to the posted plan. Teachers will keep the student roster (sign-in sheet) with them at all times. The teacher will also take the emergency kit/bag with them.
3. When it is safe to do so, the teacher will call the Regional Operations Supervisor to report the situation.
4. Teacher or trained staff will take appropriate first aid action as needed.
5. Staff will refrain from re-entering buildings until deemed safe from first responder personnel.
6. If necessary, the teacher will dismiss students after taking roll and having students sign out.

Bomb Threat

1. In the case of a bomb threat at the school or in the vicinity of the school, the teacher will call 911 and then direct students to follow the instructions of first responders.
2. In the absence of instructions from first responders, the same evacuation plan will be followed as for fires, if safe to do so.

Threat to Personnel or Students: Intruder, Hostage, Civil Disturbance, Violent Activity, and Other Incidents of Unrest

1. If the threat is inside the classroom, the teacher or supervisory staff will call 911 and then follow the instructions given by the 911 operator.
2. If the threat is outside the classroom, the teacher will ensure that all doors are locked, that window coverings closed, and then move the students to the safest part of the classroom and then call 911.
3. Students will be released to leave the building only when prompted to do so by law enforcement personnel or the 911 operator.
4. Only the Director of Student Services or his/her designee will communicate with and provide media information releases.

A copy of this emergency response plan and the evacuation plan will be posted in each classroom, and included in each Teacher Manual and posted to the EPIC Staff portal.

Board Approved

PARTNERSHIPS for SCHOOL SAFETY

The ROS will share this information with the main building contact.

STUDENT DISCIPLINE POLICY

Student Conduct Policy

Developed by EPIC Faculty Committee 2018-19

Behavior/Discipline Policy

The grounds for suspension and expulsion are listed in California Education Code sections 48900, 48900.2, 48900.3, 48900.4, and 48900.7. Students who display inappropriate behavior may be subject to suspension as outlined in the California State Education Code 48900 and 48915. A student may be suspended or expelled for acts which are related to school activity or attendance while on the school grounds, while going to or coming from school, during the lunch period whether on or off campus, and during or while going to or coming from a school sponsored activity.

Rules of Conduct

Students are expected to comply with all reasonable requests by all staff members. A request will be held reasonable unless it is immoral, illegal, or personally degrading.

Possession of Drugs and/or Alcohol

The possession of drugs, drug paraphernalia and alcohol is not permitted in the school building, on school grounds, or at school-sponsored activities. Students in violation of this rule, and under 21 years of age, will be reported to legal authorities and face the possibility of arrest. Students 21 years of age and older will be reported to legal authorities and face the possibility of arrest for possession of drugs and/or drug paraphernalia. In addition, the following disciplinary actions will be taken for all students in possession of or under the influence of drugs, drug paraphernalia, and alcohol:

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First Violation - Student will be asked to leave the school grounds.

Second Violation - Student may be dropped from the program.

Use or Under the Influence of Drugs or Alcohol

The use of drugs or alcohol, or being under the influence of drugs, alcohol, or inhalants of any kind, in the school building, on school grounds, or at school-sponsored activities will not be permitted. Students in violation of this rule, and under 21 years of age, will be reported to legal authorities and face the possibility of arrest. Students 21 years of age and older will be reported to legal authorities and face the possibility of arrest if found to be using or under the influence of drugs.

First Violation - Student will be asked to leave the school grounds.

Second Violation - Student may be dropped from the program.

Selling, Dealing, or Providing Drugs and/or Alcohol

Providing, selling, or in any way, dealing in drug and/or alcohol products will not be permitted in the school building, on school grounds, or at school-sponsored activities. Students in violation of this rule will be reported to legal authorities and face the possibility of arrest. In addition, the following disciplinary actions will be taken for violations of this rule:

First Violation - Student will be asked to leave the school grounds.

Second Violation - Student may be dropped from the program.

Smoking and Tobacco Products

Smoking or the use of other tobacco or cannabis products is not permitted in the school building or on the school grounds. Possessing, using, distributing, purchasing, or selling tobacco, nicotine-containing, or cannabis products of any kind or in any form is prohibited.

First Violation - Student will be asked to leave the school grounds.

Second Violation - Student may be dropped from the program.

Fighting

Fighting is considered unacceptable behavior at any time.

First Violation - Student will be asked to leave the school grounds.

Second Violation - Student may be dropped from the program.

Bullying

“Bullying” means overt, unwanted, repeated acts or gestures, including verbal or written communications or images transmitted in any manner (including digitally or electronically), physical acts committed, aggression, or any other behaviors, that are committed by a student or group of students against another student with the intent to harass, ridicule, humiliate, intimidate, or harm the targeted student and create for the targeted student an objectively hostile school environment that:

1. Places the targeted student in reasonable fear or harm to the targeted student’s person or property;
2. Has a substantially detrimental effect on the targeted student’s physical or mental health;
3. Has the effect of substantially interfering with the targeted student’s academic performance; or
4. Has the effect of substantially interfering with the targeted student’s ability to participate in or benefit from the services, activities, and privileges provided by the school.

The discipline rules may be applied regardless of the physical location in which the bullying behavior occurred, whenever:

1. The individual committing the bullying behavior and any of the intended targets of the bullying behavior are students attending a school within a school corporation; and
2. Disciplinary action is reasonably necessary to avoid substantial interference with school discipline or prevent an unreasonable threat to the rights of others to a safe and peaceful learning environment.

Students who suspect that repeated acts of bullying are taking place should report the matter to the school principal or designee. School personnel will investigate all reports of bullying. Reports of bullying can be made to the school’s teacher, a coordinator, or regional manager.

Counseling, corrective discipline, and/or referral to law enforcement will be used in response to the behavior of the perpetrator(s). This includes appropriate intervention(s), restoration of a positive climate, and support for victims and others impacted by the violation.

Educational outreach and training will be provided to school personnel, parents or family, and students concerning the identification, prevention, and intervention in bullying.

All schools in the corporation are encouraged to engage students and staff in meaningful discussions about the negative aspects of bullying.

The Executive Director shall distribute this policy to all students and corporation employees, and shall incorporate it into building, staff, and student handbooks. It shall also be the subject of discussion at employee staff meetings or in-service programs.

- Speeding or Reckless Driving - Speeding or reckless driving on school grounds is prohibited.
- Parking - Parking of cars, bicycles, and other vehicles shall be only in designated areas. Cars improperly parked may be towed away.
- Vulgar or Profane Language - Students are not permitted to use abusive, vulgar, profane, or obscene language - including racial, ethnic, or sexual slurs - on school property or while attending any school activity.
- Cheating - Cheating and plagiarism are prohibited (i.e. including but not limited to sharing of passwords, test protocols, etc.).
- Littering - Cleanliness is everyone's concern. Each student should assume his or her share of responsibility in keeping the school clean and refrain from actions that detract from the cleanliness of the building and grounds.
- Vandalism - Acts of vandalism and defacing or destruction of public property, such as writing on or in lockers, on walls, or in restrooms, will be dealt with Accordingly.
- Stealing - Stealing is prohibited and will be dealt with accordingly.
- False Reporting - Students falsely reporting a "911" emergency, reporting a bomb threat, or pulling a fire alarm will face suspension and/or expulsion and

will also be reported to local law enforcement authorities.

- Inappropriate public display of affection is prohibited.

Consequences for Failure to Follow Rules of Conduct

The behavior descriptions, sanctions, and their resulting consequences represent the EPIC de Cesar Chavez School's attempt to provide an adequate notice and ensure fairness in the application of student rules. In some instances, sanctions imposed may exceed the minimums outlined in the student handbook. Prior behavior, extenuating circumstances, and the student's disability may be taken into consideration.

The Executive Director, administrative personnel, or any teachers of the corporation shall be authorized to take any action in connection with student behavior, in addition to the actions specifically stated in the Student Handbook, that are reasonably desirable or necessary to help any student to further school purposes or to prevent an interference therewith. These actions may include, but are not limited to the following:

1. Counseling with a student or group of students
2. Assigning students additional work
3. Rearranging class schedules

Recognizing that the behavior of some students may be so disruptive that it interferes with school purposes or educational functions of the school corporation, school officials may find it necessary to remove a student from the school. In this event, the Board of School Trustees authorize administrators and staff members to take the following actions:

1. **REMOVAL FROM CLASS OR ACTIVITY - TEACHER:** A teacher will have the right to remove a student from his/her class or activity for a period of up to one (1) school day.
2. **SCHOOL SUSPENSION - ADMINISTRATOR:** A school administrator (or designee) may deny a student the right to attend school or take part in any school function for a period of up to ten (10) school days. The suspension will be an out-of-school suspension.

3. **EXPULSION:** In accordance with the due process procedures defined in this policy, a student may be expelled from school for a period no longer than the remainder of the current semester plus the following semester, with the exception of a violation of rule 7 and 17 listed under the Grounds for Suspension and Expulsion in this policy.

4. Students may be referred to appropriate agencies as necessary.

Criminal Acts on School Property

Any violation of California Code is a criminal act and will be reported to law enforcement officials and students may be placed under arrest.

Suspension Procedures

When an administrator (or designee) determines that a student should be suspended, the following procedures will be followed.

A meeting will be held prior to the suspension of any student. At this meeting the student will be entitled to a written or oral statement of the charges. If the student denies the charges, a summary of the evidence against the student will be presented; and, the student will be provided an opportunity to explain his or her conduct.

The meeting shall precede suspension of the student except where the nature of the misconduct requires immediate removal. In such situations, the meeting will follow the suspension as soon as reasonably possible following the date of the suspension.

Out-of-school suspensions remain in effect until the morning of the day students are to return to school. While out-of-school suspensions are in effect, students are not to be on school property or at school events for any reason without the permission of the principal.

Expulsion Procedures

When an administrator (or designee) recommends to the Director (or designee) that a student be expelled from school, the following procedures will be followed:

The Director (or designee) may conduct an expulsion meeting, or may appoint one of the following persons to conduct the expulsion meeting:

1. Legal counsel, or
2. A member of the administrative staff who did not expel the student during the current school year and was not involved in the events giving rise to the expulsion.

An expulsion will not take place until the student is given notice of his/her right to appear at an expulsion meeting conducted by the superintendent or the person designated above. Failure by a student to request and appear at this meeting will be deemed a waiver of rights administratively to contest the expulsion or to appeal to the school board.

The notice of the right to an expulsion meeting will be in writing, delivered by certified mail or by personal delivery, and contain the reasons for the expulsion and the procedure for requesting the meeting.

At the expulsion meeting, the administrator (or designee) will present evidence to support the charges against the student. The student will have the opportunity to answer the charges against the student, and to present evidence to support the student's position.

If an expulsion meeting is held, the person conducting the expulsion meeting will make a written summary of the evidence heard at the meeting, take any action found to be appropriate, and give notice of the action taken to the student.

Expulsion Appeal Process

The student has the right to appeal the decision of the person conducting the expulsion meeting to the school board within ten (10) days of the receipt of notice of the action taken. The student's appeal to the school board must be in writing. If an appeal is properly made, the board must consider the appeal unless the board votes not to hear the appeal. If the board hears the appeal, it will consider the written summary of the expulsion meeting and the arguments of the school administration and the student and/or the student's parent/guardian. The board will then take any action deemed appropriate.

Returning from Suspension or Expulsion

EPIC maintains a comprehensive set of student discipline procedures. These procedures will be printed and distributed and will clearly describe the school's expectations regarding attendance, mutual respect, substance abuse, violence, safety,

and work habits. Each student is required to verify that they have reviewed and understand the procedures prior to enrollment by signing the Student Code of Conduct Contract, and the Student Academic Contract provided in the Enrollment Packet. EPIC provides all students with an opportunity for due process and that conforms to applicable federal law regarding students with exceptional needs. EPIC administrative staff will notify FIELD's President/CEO and the Nevada County Superintendent of Schools of any expulsions and will include the suspension and expulsion data in its annual performance report.

A student that has been suspended or expelled from EPIC per Ed Code may return, provided however:

- The student submits a petition, on a form approved by the FIELD Board of Directors and EPIC for reinstatement into both FIELD and the EPIC's program;
- FIELD and the EPIC approve the student's petition based on strong evidence that the student is willing and able to comply with all rules and regulations of the client agency and the school, that they are committed to success at work and in the classroom, and that they understand the reasons for the level of discipline such as but not limited to suspension or expulsion.

A student under a current special education Individual Educational Plan facing expulsion from the EPIC is offered one or more of the following options:

- An expedited appeals process,
- An expedited new IEP to address any secondary or auxiliary issues brought to light in the expulsion process that needs consideration under the IEP process,
- Placement at a different but comparable EPIC school site of equal or lesser distance from the student's home,
- Placement assistance in a different but comparable educational setting agreed upon by the adult student under age 22 that is not a school site affiliated with EPIC
- Continuing educational services at an offsite location agreed upon by EPIC, with input from the parent and/or the student until the student turns 22 years of age.

NON-DISCRIMINATION POLICY

The Board of Directors of the Farmworker Institute of Education and Leadership Development (FIELD) desires to provide a safe school environment that allows all

Board Approved

students equal access and opportunities in the district's academic and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying of any student based on the student's actual or perceived race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression or association with a person or group with one or more of these actual or perceived characteristics. Any student who feels that he/she has been subjected to unlawful discrimination described above or in district policy is strongly encouraged to immediately contact the compliance officer, directors, or any other staff member. In addition, any student who observes any such incident is strongly encouraged to report the incident to the compliance officer or administration, whether or not the alleged victim files a complaint.

Complaints may be filed with the designated Title IX Coordinator at Human Resources who handles inquiries regarding issues related to nondiscrimination policies. The Title IX Coordinator contact information is the Main Office 122 E. Tehachapi Blvd, Suite C Tehachapi, CA 93561 (661) 823-8826

Additional information: Office of Civil Rights - Filing a Civil Rights complaint Office for Civil Rights Headquarters U.S. Department of Health & Human Services 200 Independence Avenue, S.W. Washington, D.C. 20201 Toll Free Call Center: 1-800-368-1019 TTD Number: 1-800-537-7697

COVID-19 Safety Protocols

Returning students and staff to safe in-person instruction is a priority. Safety guidelines have been implemented to reduce COVID-19 transmission in the school setting, while meeting the educational needs of all students. Along with guidance from Local Health Departments, *CA Safe Schools for All* site <https://schools.covid19.ca.gov/>, and directions from Nevada County Superintendent of Schools, the following guidelines are in place within our classrooms:

Prevention

Public health strategies to reduce the risk of disease transmission in schools include: (1) minimizing the number of people who come into contact with each other, (2) maximizing

the physical distance between people, (3) reducing the time that people spend in close proximity to others, and (4) measures to minimize dispersion of droplets and aerosols (e.g., recommended use of face coverings and covering coughs and sneezes).

At all sites and in all classrooms, the following is recommended of all staff, students, and visitors:

- Use the air purifiers provided
- Wash your hands frequently or use the hand sanitizer provided
- Sanitize work stations after using them
- Stay at home if you are sick
- Get Vaccinated

Steps if someone has been exposed to Covid-19

- If you have new COVID-19 symptoms, you should test and mask right away.
- If you do not have symptoms, and are at higher risk of severe COVID-19 infection and would benefit from treatment, you should test within 5 days.
- If you do not have symptoms and have contact with people who are at higher risk for severe infection, you should mask indoors when around such people for 10 days.

Steps if someone tests positive for Covid-19

- Stay home if you have COVID-19 symptoms, until you have not had a fever for 24 hours without using fever reducing medication and other COVID-19 symptoms are mild and improving.
- Mask when you are around other people indoors for the 10 days after you become sick or test positive. You may remove your mask sooner than the 10 days if you have 2 sequential negative tests at least one day apart. Day 0 is symptom onset date or positive test date.
- Avoid contact with people at higher-risk for severe COVID-19 for 10 days.
- Seek treatment. If you have symptoms, speak with a healthcare provider.

APPENDIX

1. Student Code of Conduct Example

PLEASE MAINTAIN THESE FORMS IN THE STUDENT FOLDER IN A SECURE LOCATION



STUDENT CODE OF CONDUCT CONTRACT FIELD/EPIC CORE VALUES



- **Opportunity:** To enable workers to realize their dreams.
- **Excellence:** A commitment and dedication to be the best.
- **Innovation:** To promote the active pursuit of new ideas.
- **Integrity:** Doing the right thing even when nobody is looking.
- **Si Se Puede:** The embodiment of a personal and organization spirit that promotes confidence, courage, and risk taking.

Please initial all sections below

_____ I understand I am required to attend 5 days a week for 6 hours per day. I will be on time and prepared to learn with all required classroom supplies.

_____ I understand that if I am working, I will be enrolled in the Career Exploration class, and the Vocational Education program or Work Experience which allows me to work at least four hours per day and attend school 2 hours per day (or 10 hours per week).

_____ I understand that EPIC staff and students respect the rights of each to privacy, including school records. Staff will share student information with non-school personnel only after receiving permission from the student.

_____ Guns, knives, weapons, and toys resembling weapons of any kind are strictly prohibited.

_____ I will demonstrate respectful behavior at all times. This includes wearing appropriate clothing and attire.

_____ I will come to school and school functions sober and not under the influence of drugs or alcohol. Drugs and alcohol are prohibited and will be grounds for suspension and/or expulsion.

_____ I understand that EPIC is a tobacco and drug-free zone and I will not smoke on the premises. If I smoke, I must be 100 ft. away from the school grounds. I understand that this prohibition includes electronic cigarettes and similar devices that deliver a vaporized liquid.

_____ I understand that children are not allowed in class.

Board Approved

_____ I will silence my cell phone before entering the classroom and agree to only talk or text during my free time or break and not during class.

_____ I will help to keep the EPIC facility clean by picking up trash and recycling when necessary.

_____ I understand that the computers are for educational purposes only. I may only use the computer when I am working on a class assignment. I understand that I can only use the student login when using the computers. Food and drink are not allowed in the computer lab.

_____ I understand that EPIC does not tolerate aggressive behavior or sexual harassment.

By signing this agreement, I agree to all terms listed above. I understand that by not following the rules, I will be at risk of suspension or separation from the EPIC program.

Student (Print Name) Signature Date

Teacher/Official Signature Title Date

EPIC STUDENT INDIVIDUALIZED LEARNING PLAN Rev 7/22

2. Posted Classroom Instructions for Emergencies

BOMB THREAT

1. Call 911
2. Follow instructions of Public Safety Personnel
3. Evacuate as directed by Public Safety Personnel to a predetermined location
4. Contact the Regional Operations Supervisor when safe to do so

FIRE

1. Hold monthly evacuation drill to posted evacuation location
2. In case of fire call 911 and evacuate building

Board Approved

3. Teachers take student sign-in sheets & emergency kit with them to take attendance at evacuation site
4. Contact the Regional Operations Supervisor when safe to do so

EARTHQUAKE

1. Duck, Cover, and Hold
2. Evacuate students to the posted location
3. Take emergency kit and sign-in sheet
4. Call 911 if injuries or imminent danger
5. Call Regional Operations Supervisor
6. Shut off GAS, ELECTRICAL, WATER
7. Take attendance at evacuation site

HUMAN THREAT

1. Call 911
2. If threat is outside, lock all doors
3. Close window coverings
4. Move students to predetermined safest area in the classroom
5. Follow all instructions of local public safety officers
6. Release students as directed by safety personnel after they sign out
7. Call the Regional Operations Supervisor when safe to do so

3. Staff Trainings - 2023-2024 School Year

Monday, Aug. 14-18, 2023 In Person

Scheduled for Friday, March 15, 2024- Virtual

General Safety Training & Active Shooter Training

Mandated Reporter Training- Virtual

<https://mandatedreporter.ca.com/>

4. School-wide Safety Drills

Scheduled for 03-19-2024- Earthquake and Fire Drill

Scheduled for 03-20-2024- Intruder Drill

5. Safety Planning Committee Review

Committee Members present during Google Meet/Teleconference:

Name	Position	Date of Meeting and Mode
Vanessa Gutierrez	Student Services Director	1st meeting: Absent 2nd meeting: 1-11-23 Present by video conference
Ruby Torres	Teacher on Special Assignment- South	1st meeting: 12-11-23 Present by video conference 2nd meeting: 1-11-23 Present by video conference
Cynthia Morin	Teacher on Special Assignment-Central	1st meeting: 12-11-23 Present by video conference 2nd meeting: 1-11-23 Present by video conference
Dominique Chastain	Teacher on Special Assignment-North	1st meeting: 12-11-23 Present by video conference 2nd meeting: 1-11-23

Board Approved

		Present by video conference
Dr. Tamar Asatryan	Special Assistant for Strategic Initiatives	1st meeting: 12-11-23 Present by video conference 2nd meeting: 1-11-23 Present by video conference
Luz Zavala	Regional Operations Supervisor	1st meeting: 12-11-23 Present by video conference 2nd meeting: 1-11-23 Present by video conference
Donald Thornsberry	Associate Director of Workforce Development and CTE	1st meeting: 12-11-23 Present by video conference 2nd meeting: 1-11-23 Present by video conference
Devina Puga	Counseling Services Manager	1st meeting: 12-11-23 Present by video conference 2nd meeting: Absent
Elizabeth Tapia	Student Services Manager	1st meeting: 12-11-23 Present by video conference 2nd meeting: Absent

EPIC de Cesar Chavez

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	EPIC de Cesar Chavez
Street	122 East Tehachapi Blvd., Ste. C
City, State, Zip	Tehachapi, CA 93561-1411
Phone Number	661-823-8828
Principal	David M. Villarino
Email Address	davidv@fieldinstitute.org
School Website	http://www.farmworkerinstitute.org/
County-District-School (CDS) Code	29 10298 0130823

2023-24 District Contact Information

District Name	EPIC de Cesar Chavez High School
Phone Number	(530) 478-6400
Superintendent	Scott Lay
Email Address	slay@nevco.org
District Website	http://www.nevco.org/

2023-24 School Description and Mission Statement

About Our School

Greetings from EPIC de Cesar Chavez, an adult serving charter school. Cesar Chavez founded FIELD in 1978 as the educational branch of the farmworker movement. By 2002, the mission had evolved to provide English as a Second Language (ESL) classes to the rural workers that were served by the farmworker union and to promote economic and social prosperity to low wage, low skilled workers and their families. In 2014, it was clear that the students served by FIELD were in need of completing a high school diploma in order to obtain financial security for their families. Those farmworker adults also indicated a desire to improve their academic skills and English proficiency in order to be able to help their own children who were now students in the California public school system.

EPIC de Cesar Chavez high school is an alternative charter high school authorized through the Nevada County Office of Education that currently serves on average between 600 and 900 students in 22 self-contained classes in learning centers located in the rural and underserved communities in California. Enrollment varies seasonally in part due to the majority of students who are rural adults who work in agriculture. EPIC's academic program is focused on remediation, basic skill development, and credit recovery leading to a high school diploma for students over the age of 18. 100% of the students are 18 years of age or older. The majority of the student population is made up of students who identify as Hispanic – 92.9%, Black – 2.3%, White (non-Hispanic) – 2.6%, Asian (non-Hispanic) – 1.6%. Any other state identified subgroups [EC Section 2052(a)(2)(3)], including other ethnic groups and students with disabilities, are not numerically significant.

EPIC is the high school program of the non-profit organization Farmworker Institute for Education and Leadership Development. FIELD's mission is "to empower the underserved to become self-sufficient". Students are taught in a traditional school setting with credentialed instructors who understand their cultural background and academic struggles. Curriculum delivery is intensive, aligned with California State Standards, the College and Career Readiness Standards, Career Technical Education standards, and assessed with the use of the Comprehensive Adult Student Assessment Systems (CASAS) standardized tests for adult learners.

According to the SARC data, EPIC had a 15.6% graduation rate for the 2022-23 school year, however, this does not take into consideration the fact that not all EPIC students are seniors and can graduate within one year. Also, this is based on counting only 61 students as graduating even though our actual graduation number was 120. This is due to the fact that if a student is

2023-24 School Description and Mission Statement

not with us for a certain amount of time, they do not count as our graduates. If we look at only students who were seniors during that year, the graduation rate is much higher, closer to 75%. Also, the data shows that 3.7% of our students are English learners but that is only because students who are below the age of 23 are included in that count. The reality is that the majority of our students are English language learners.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 10	349
Grade 12	112
Total Enrollment	461

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	72.2%
Male	27.5%
Asian	0.9%
Black or African American	2.8%
Filipino	0.7%
Hispanic or Latino	95%
White	0.7%
English Learners	3.7%
Socioeconomically Disadvantaged	97%
Students with Disabilities	1.1%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	7.10	30.94	103.20	60.34	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	1.90	1.16	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.20	5.53	11.40	6.67	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	14.30	62.48	48.70	28.47	12115.80	4.41
Unknown	0.20	0.96	5.70	3.34	18854.30	6.86
Total Teaching Positions	22.90	100.00	171.10	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	10.40	34.05	113.40	61.34	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	2.80	9.25	13.00	7.08	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	17.20	56.24	51.80	28.03	11953.10	4.28
Unknown	0.10	0.39	6.50	3.54	15831.90	5.67
Total Teaching Positions	30.60	100.00	184.90	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	1.20	2.80
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	1.20	2.80

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	14.30	17.20
Total Out-of-Field Teachers	14.30	17.20

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	17.3	42.8
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	5.7	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected			
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Ventures, Prism, Cyber High	Yes	
Mathematics	HMH, Cyber High	Yes	

Science	HMH, Cyber High	Yes	
History-Social Science	HMH, Cyber High	Yes	

School Facility Conditions and Planned Improvements

EPIC de Cesar Chavez classrooms are located in sites that are accessible to students such as in community centers, housing projects, store fronts, church buildings, etc. Each of these sites are either leased or provided free of charge. As such, the owners ameliorate most of the health and safety issues. FIELD/EPIC staff conduct walk-throughs to determine the condition of the buildings also. Safety conditions at each site are examined by teachers, administrators, and student support coordinators on a regular basis using the school facility checklist. Numerous sites underwent safety inspections by fire marshals in the area during the first semester.

Year and month of the most recent FIT report

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)						46
Mathematics (grades 3-8 and 11)						34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	1.80	5.14	--	--	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	263	217	82.51	17.49	5.14
Female	202	165	81.68	18.32	3.70
Male	60	51	85.00	15.00	9.80
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	248	210	84.68	15.32	4.83
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	16	11	68.75	31.25	18.18
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	243	199	81.89	18.11	5.10
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2022-23 Career Technical Education Programs

Currently there are 7 Career Technical Education programs offered at EPIC de Cesar Chavez: Early Childhood Education, Agriculture (Farming), Business, Solar Energy, Natural Resources/Fire, recycling, and construction, .

Many of the pathways have embedded industry recognized certifications and/or are provided in conjunction with community colleges allowing students to earn Career Development and College Preparation (CDCP) certificates.

Each pathway has an advisory committee that meet to ensure what students are learning is current and relevant in the field. Courses are updated as needed based on feedback from the meetings.

2022-23 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	43
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	45
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	58.13
2021-22 Graduates Who Completed All Courses Required for UC/CSU Admission	0

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

EPIC de Cesar Chavez provides the opportunity for students over the age of 18 to earn a high school diploma, thus parent involvement is not applicable. However, since students themselves are already adults, they are encouraged to participate in all school activities. The individual school site contact numbers and main office number can be found on the Farmworker Institute of Education and Leadership Development website, www.farmworkerinstitute.org.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	65	82.1	84.4	31.2	67.1	58.8	9.4	7.8	8.2
Graduation Rate	35	17.9	15.6	45.7	25.5	24.6	83.6	87	86.2

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	392	61	15.6
Female	286	51	17.8
Male	106	10	9.4
Non-Binary			
American Indian or Alaska Native	0	0	0.00
Asian	--	--	--
Black or African American	--	--	--
Filipino	--	--	--
Hispanic or Latino	367	57	15.5
Native Hawaiian or Pacific Islander	0	0	0.00
Two or More Races	0	0	0.00
White	12	1	8.3
English Learners	17	2	11.8
Foster Youth	0.0	0.0	0.0
Homeless	--	--	--
Socioeconomically Disadvantaged	382	60	15.7
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	0.0	0.0	0.0

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	1022	704	608	86.4
Female	725	519	447	86.1
Male	296	184	160	87.0
Non-Binary	1	1	1	100.0
American Indian or Alaska Native	1	1	0	0.0
Asian	6	6	5	83.3
Black or African American	26	16	16	100.0
Filipino	4	4	2	50.0
Hispanic or Latino	971	669	577	86.2
Native Hawaiian or Pacific Islander	1	0	0	0.0
Two or More Races	0	0	0	0.0
White	13	8	8	100.0
English Learners	48	37	34	91.9
Foster Youth	0	0	0	0.0
Homeless	0	0	0	0.0
Socioeconomically Disadvantaged	999	693	599	86.4
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	5	5	5	100.0

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	0.00	0.00	0.02	0.81	1.16	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0	0
Female	0	0
Male	0	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	0	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	0	0
English Learners	0	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	0	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	0	0

2023-24 School Safety Plan

The EPIC de Cesar Chavez Board, students, and staff are committed to ensuring that our classrooms are safe, secure, and peaceful. Our classrooms reflect our Core Principles of Excellence, Innovation, Integrity, Opportunity, and Si Se Puede attitudes. We acknowledge that creating safe and secure learning environments requires a team effort that involves our entire community including staff, students, first responders and community partners. We strive to be prepared to respond to emergencies including natural and man-made hazards, and to prevent violence and behavior issues that undermine safety and security. Our efforts include strategies aimed at providing education in the areas of prevention, mitigation, and intervention of potential incidents that could adversely affect our school and classrooms including aspects of social, emotional, and physical safety for our community.

The Safety Planning Committee reviewed the School Safety Plan on multiple occasions during the 2023-2024 academic year and the updated plan will be taken to the EPIC Board of Trustees for approval on March 9, 2024. Classroom instruction regarding the various parts of the safety plan are shared with students during semester drills and review of the student code of conduct occurs with the counseling staff during Orientation and throughout the academic planning process. Each student is required to verify that they have reviewed and understand the procedures prior to enrollment by signing the Student Code of Conduct Contract, and the Student Academic Contract provided in the Enrollment Packet.

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	6	105	6	
Mathematics	8	55	3	
Science	3	40		
Social Science	6	96	2	

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	3	148		
Mathematics	5	72		
Science	2	41		
Social Science	4	114		

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	4	127	0	0
Mathematics	4	76	0	0
Science	3	37	0	0
Social Science	3	148	0	0

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	121.32

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	3.8
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11583.78	\$94.40	\$11583.78	\$49218.00
District	N/A	N/A		
Percent Difference - School Site and District	N/A	N/A		
State	N/A	N/A	\$7,607	
Percent Difference - School Site and State	N/A	N/A		

Fiscal Year 2022-23 Types of Services Funded

Due to the high number of students who are English Learners (88%) and low-socioeconomic (97%), EPIC offers English as a Second Language and remedial English classes to more 80% of its students. Staffing, materials, and textbooks are provided for these students to ensure that they become workplace ready in the use of the English Language. Three full-time PPS credentialed counselors are available and academic advisors are also available to assist students. They have 1:1 meetings with students to support them. The counselor provides services related to students' post high school college and career goals such a campus visits, and college and career job fairs.

EPIC has received CTEIG grants since 2017 that is being used to implement CTE pathways in five sectors: Energy Environment and Utilities, Agriculture and Natural Resources, Building & Construction Trades, Business and Finance, and Education Child Development and Family Services. Enrollment has grown to approximately 300 students per semester. Courses are offered in 7 pathways, recycling, agriculture, solar, natural resources/fire, early childhood education, construction, and business.

Funding is used to support students by providing 12 bi-lingual Instructional Assistants that assist students and teachers.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2022-23 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	0
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This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered Where there are student course enrollments of at least one student.	0

Professional Development

Our teachers all receive 5 days of professional development every year before the academic year begins to provide them with all the tools needed to ensure student success. We have on average 15 to 16 days of professional development built into our calendar every year and multiple days with hour allocated to professional learning communities.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	11	15	16



FIELD- EPIC Student Services
Vanessa Gutierrez, Director
Quarterly Board Meeting 3/9/2024

Objective: The student services division set two annual objectives. The first objective focused on outreach and recruitment, and the second was to increase support services to improve average daily attendance (ADA).

1. To fulfill 100% of student services staff vacancies and procure 50% of facility needs that will support an enrollment goal of 750 actively enrolled students by June 2024, at a cost that will not exceed the approved budget
2. To ensure alignment of procedures within student services and across divisions that will allow an increase of 50% direct student support and result with an ADA of 500 by June 2024 at a cost not to exceed budget.

Results: Through March 1st, we have recruited and enrolled over 1,300 EPIC HS students total. We currently have an enrollment of 650 students with an average daily attendance of 440.

Outreach & Enrollment: The department has successfully recruited and enrolled over 950 EPIC students across three regions. We hired 27 temporary staff and started a two month outreach campaign. In addition 157 In Person and 267 Online students are currently enrolled in ESL.

Admissions & Records: The office has processed over 1,300 EPIC enrollments, schedules, and transcripts.

Counseling: Our current counseling staff includes 1 counseling manager, 2 counselors and 3 academic advisors serving the three regions. We currently have a vacancy for 1 more counselors or academic advisor.

Nutrition: We continue to provide free breakfast and lunch in compliance with universal meals. In addition we continue working with our consultants as the construction central kitchen gets finalized, including putting together a plan and hiring key staff.

Reporting:

- CBEDS October 2023: completed
- CALPADS Fall 1: completed
- CALPADS Fall 2: completed
- P1 Attendance Reporting: completed
- Civil Right Data Collection: in progress
- P2 Attendance Reporting: in progress

Gap: 0% gap in staff vacancies, 0% gap in enrollment, 12% gap in ADA.

Reforecasting: Continued outreach efforts in the southern region to help increase active enrollment to 850 and reach an ADA of 450 for P2.

- Meet with leadership from all regions to develop regional annual plans.
- Hire 1 additional counselor or academic advisor
- Startup a site with ESL in the high desert region