Glenn County Office of Education

School Facilities Program
Close-out Performance Audit

William Finch Charter School
Project No. 55/10116-00-001

GLENN COUNTY OFFICE OF EDUCATION
WILLIAM FINCH CHARTER SCHOOL
TABLE OF CONTENTS
PROJECT NO. 55/10116-00-001

	Page
Independent Auditors' Report on Performance	1
Objectives, Scope, and Methodology	2
Hard Construction Cost Ratio	4
Restricted Maintenance Account Contribution	5
Schedule of School Facility Program Summary of Final Project Funding	6
Schedule of School Facility Program Determination of Project Savings/Overspent	7
Schedule of School Facility Program Site Grant Adjustments Summary	8
Schedule of School Facility Program Summary of Audit Findings and Views of Responsible Officials	9

CHRISTY WHITE
Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

Governing Board
Glenn County Office of Education
Willows, California

We were engaged to conduct a close-out performance audit of the Glenn County Office of Education's (the "County") School Facilities Program ("SFP") Project No. 55/10116-00-001.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the County's compliance with the performance requirements as referred to in Education Code Section 41024 for a Local Education Agency (LEA) that receives any funds, commencing April 1, 2017, pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1 of the Education Code) and the *2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting – Appendix B*, issued by the California Education Audit Appeals Panel. Management is responsible for the County's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the County's internal controls in order to determine if the internal controls were adequate to help ensure the County's compliance with the requirements of Education Code Section 41024 for an LEA that receives any funds, commencing April 1, 2017, pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1 of the Education Code) and the *2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting – Appendix B*, issued by the California Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the County's internal controls. Accordingly, we do not express an opinion on the effectiveness of the County's internal controls. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the County expended SFP funds in accordance with Education Code Section 41024 for an LEA that receives any funds, commencing April 1, 2017, pursuant to the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1 of the Education Code) and the *2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting – Appendix B*, issued by the California Education Audit Appeals Panel.

This report is intended solely for the information and use of the County's management, the State Allocation Board, the Office of Public School Construction (OPSC), and the State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

Christy White, Inc

San Diego, California
July 24, 2026

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

On November 8, 2016, California voters approved Proposition 51, the California Public School Facility Bonds Initiative, which authorizes $9 billion in general obligation bonds to fund construction and improvement of K-12 and community college facilities. The measure designates $7 billion for K-12 projects falling under four types of projects (modernization, new construction, career technical education facilities, and charter school facilities), and $2 billion for any facility project for community colleges.

Most recently, on November 5, 2024, voters approved Proposition 2, which authorized $10 billion in bonds for the improvement and construction of educational facilities. This included $8.5 billion for K-12 schools and $1.5 billion for community colleges. The funds are designated for renovating outdated facilities and constructing new classrooms to meet current educational demands, ensuring compliance with modern safety and health regulations, including removing lead from drinking water sources, expanding and improving facilities that support vocational and career technical education, and addressing environmental concerns in schools and classrooms. Proposition 2 also includes provisions to prioritize funds for districts with the greatest needs, including those serving disadvantaged communities, and ensures transparency through performance audits and public hearings.

AUDIT OBJECTIVE

Determine whether funds identified by the County on its Detailed Listing of Project Expenditures (DLOPE) have been expended in accordance with the requirements of the Leroy F. Greene School Facilities Act of 1998 (Chapter 12.5 (commencing with Section 17070.10) of Part 10 of Division 1 of Title 1 of the Education Code) and the *2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting – Appendix B, issued by the California Education Audit Appeals Panel*.

AUDIT SCOPE

Our performance audit was conducted in accordance with standards generally accepted in the United States of America and Generally Accepted Government Auditing Standards published by the United States Government Accountability Office. The scope of our performance audit includes all expenditures reported on the Final Form SAB 50-06 and DLOPE for Project No. 55/10116-00-001.

AUDIT METHODOLOGY

We obtained the DLOPE for the close-out audit and the County's corresponding general ledger for the Non-Financial Hardship, Career Technical Education (CTE) New Construction Project No. 55/10116-00-001. We performed the following procedures:

- Verify the County maintained through the project a general ledger reflecting all project-specific expenditures by fund, resource, object, project year, goal, function, and location codes.

- Verify that statutorily required matching funds were deposited into the appropriate local fund (e.g., Fund 21, 25, or 40) or expended from the matching funding source prior to the Notice of Completion, by inspecting SAB project approval documents (Forms SAB 50-03 and SAB 50-04) and supporting accounting records.

- Determine whether expenditures were made within the eligible 4-year time frame prior to the project completion date and in accordance with SFP laws and regulations, by selecting a representative sample from the Final Form SAB 50-06 and DLOPE and tracing to supporting documentation (invoices, warrants, proof of payment), and reviewed all DLOPE expenditure dates to confirm compliance.

AUDIT METHODOLOGY (continued)

- Verify the final DLOPE grand total for the project reconciles back to the County's general ledger grand total for the project.

- Obtain any architect and design professional contracts. Agree and trace the final contracted amount (including any amendments) to the final billed amount and determine that the expenditures reported on the Final Form SAB 50-06 and DLOPE were paid to the architect by agreeing the amounts to the general ledger and supporting invoices.

- Select a sample of construction and construction management contracts, including change orders and amendments, agree and trace final contracted amounts to final billed amounts and to the DLOPE and general ledger to confirm costs were not over-reported.

- For construction contracts sampled, including change order amounts, inspect documentation substantiating compliance with provisions of the Public Contract Code Section 20111 concerning competitive bidding.

- Verify that the required 60% of project funding was expended on hard construction costs by reviewing the SAB approval documents, the categorization of expenditures on the DLOPE, and the County's general ledger.

- Inspect supporting documentation for any transfers of SFP funds out of Fund 35 (County School Facilities Fund) to other County funds and determine if they are allowable.

- Agree and trace any interest reported on the Final Form SAB 50-06 to amounts recorded in the general ledger and other interest documentation.

- Verify that the County established and funded a Restricted Maintenance Account (RMA) pursuant to Education Code Sections 17070.75 and 17070.77, including confirming minimum deposits of three percent of total general fund expenditures were made for each applicable fiscal year through the audit period, and that the County developed a compliant ongoing major maintenance plan.

- If the County reported project savings, obtain and recalculate the County's calculation of savings on the Schedule of School Facility Program – Determination of Project Savings. Savings equal the Grant Amount plus Required County Contribution plus audited interest, less final expenditures reported to OPSC, excluding any separate site, relocation, hazardous waste, or DTSC grants and associated expenditures.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Glenn County Office of Education properly accounted for the expenditures related to the Non-Financial Hardship, CTE New Construction Project No. 55/10116-00-001 and that such expenditures were made for authorized purposes.

GLENN COUNTY OFFICE OF EDUCATION
WILLIAM FINCH CHARTER SCHOOL
HARD CONSTRUCTION COST RATIO
PROJECT NO. 55/10116-00-001

	Amount	Percentage
Total Project Costs (State Share and Required District Contribution)	$ 2,146,926.00	100.00%
60% of Total Project Costs	$ 1,288,155.60	60.00%
Reported Hard Costs & Percentage	$ 2,236,295.08	104.16%
Audited Hard Costs & Percentage	$ 2,236,295.08	104.16%
Difference	$ -	0.00%

	Year 1	Year 2	Year 3
Fiscal Year Required Deposit	2022-23	2023-24	2024-25
Is District a Small School District?	No	No	No
Warrant Release Date	7/29/2022	7/29/2022	7/29/2022
% Deposit Requirement	3.00%	3.00%	3.00%
Met RMA Requirement?	Yes	Yes	Yes

“SCHEDULE OF SCHOOL FACILITY PROGRAM (SFP) - SUMMARY OF FINAL PROJECT FUNDING" (For Non-Financial Hardship and Financial Hardship Closeout Audits)			
	District: Glenn County Office of Education		
	Project Number: 55/10116-00-001		
	School Name: William Finch Charter School		
A.	State Share: Grants Received (do not include site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$	1,073,463.00
B.	Plus Required District Contribution (do not include the District's share of site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$	1,073,463.00
C.	Plus Financial Hardship Apportionment (do not include the Financial Hardship portion of site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$	-
D.	District Share (B + C = D)	$	1,073,463.00
E.	Plus Audited Interest Earned on State Funds	$	-
F.	**Total Project Financing** (A + D + E = F)	$	2,146,926.00
G.	Reported Expenditures to Office of Public School Construction (do not include expenditures related to site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$	2,515,424.94
H.	**Amount Overspent** (if reported expenditures more than project financing) (G - F = H)	$	368,498.94
I.	**Amount of Audited Savings** (if reported expenditures less than project financing) (F - G = I)	$	-
J.	**Ineligible Expenditures –** Audit Findings from Schedule of SFP - Summary of Audit Findings	$	-
K.	**Financial Hardship Grant Adjustment -** Expenditures Prior to Fund Release that exceeded District Contribution – Audit Finding from Schedule of SFP - Summary of Audit Findings	$	-
L.	**Site Grant Adjustments –** from Schedule of SFP - Site Grant Adjustments Summary	$	-
M.	**Total Amount to be returned to the State (Non-Financial Hardship)** (J + L = M)	$	-
N.	**Total Amount to be returned to the State (Financial Hardship)** (H + J + K + L = N)	$	-

GLENN COUNTY OFFICE OF EDUCATION
WILLIAM FINCH CHARTER SCHOOL
SCHEDULE OF SCHOOL FACILITY PROGRAM DETERMINATION OF PROJECT SAVINGS/OVERSPENT
PROJECT NO. 55/10116-00-001

“SCHEDULE OF SCHOOL FACILITY PROGRAM (SFP) - DETERMINATION OF PROJECT SAVINGS/OVERSPENT” (LEA to report with SAB 50-06 for each SFP project)				
	District:	Glenn County Office of Education		
	Project Number:	55/10116-00-001		
	School Name:	William Finch Charter School		
		Required/Reported	**Audited**	**Difference**
A.	State Share: Grant Amount (do not include site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$ 1,073,463.00	$ 1,073,463.00	$ -
B.	Plus District Contribution (do not include the District's share of site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$ 1,073,463.00	$ 1,073,463.00	$ -
C.	Plus Financial Hardship Apportionment (do not include the Financial Hardship share of site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$ -	$ -	$ -
D.	District Share: (B + C)	$ 1,073,463.00	$ 1,073,463.00	$ -
E.	Plus Interest Earned on State Funds (SAB 50-06)	$ -	$ -	$ -
F.	**Amounts Financed** (A + D + E = F)	$ 2,146,926.00	$ 2,146,926.00	$ -
G.	Reported Expenditures to Office of Public School Construction (do not include expenditures related to site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	$ 2,515,424.94	$ 2,515,424.94	$ -
H.	**Amount Overspent** (if reported expenditures more than amounts financed) (G - F = H)	$ 368,498.94	$ 368,498.94	$ -
I.	**Amount of Savings** (if reported expenditures less than amounts financed) (F - G = I)	$ -	$ -	$ -

GLENN COUNTY OFFICE OF EDUCATION
WILLIAM FINCH CHARTER SCHOOL
SCHEDULE OF SCHOOL FACILITY PROGRAM SITE GRANT ADJUSTMENTS SUMMARY
PROJECT NO. 55/10116-00-001

The project did not receive a grant for site purchase, site relocation, site hazardous waste removal or department of toxic substance control costs.

GLENN COUNTY OFFICE OF EDUCATION
WILLIAM FINCH CHARTER SCHOOL
SCHEDULE OF SCHOOL FACILITY PROGRAM SUMMARY OF AUDIT FINDINGS AND VIEWS OF RESPONSIBLE OFFICIALS
PROJECT NO. 55/10116-00-001

There were no School Facility Program findings for Project No. 55/10116-00-001.

Views of Responsible Officials

The County agrees with the results of the performance audit.