

Posted January 5, 2024

West Park Elementary School District

Board of Trustees
Regular Meeting

Computer Center
West Park School District
2695 S. Valentine
Fresno, CA 93706

Monday, January 08, 2024
5:30p.m.

In compliance with the Americans with Disabilities Act, if you need special assistance to access the meeting room or to otherwise participate in this meeting, including auxiliary aids or services, please contact Erin Pereira at (559) 233-6501. Notification by noon on the Friday preceding the board meeting, or at least 48 hours prior to the meeting, will enable the Governing Board to make reasonable arrangements to ensure accessibility to the meeting.

Any writings or documents that are public records and are provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 2695 S. Valentine, Fresno, CA 93706, during normal business hours. Public writings related to regular meeting open session agenda items distributed less than 72 hours in advance of a board meeting will be made available to the public at the time the document is distributed to the majority of the board.

The District welcomes Spanish and other language speakers to Board meetings. Anyone planning to attend and needing an interpreter should call (559) 233-6501, 48 hours in advance of the meeting, so arrangements can be made for an interpreter. *El Distrito da la bienvenida a las personas de habla hispana a las juntas de la Mesa Directiva. Si planea asistir y necesita interpretación llame al (559) 233-6501, 48 horas antes de la junta, para poder hacer arreglos de interpretación.*

Community members have two opportunities to address the Board of Trustees. **While the Board's meeting will be available for the public to view live online to the full extent possible (absent technical difficulties), public comments during the Board meeting must be made in person.** If you wish to address the Board on an agenda item, please do so when that item is called. Presentations will be limited to a maximum of three (3) minutes. Time limitations are at the discretion of the President of the Board.

Individuals have an opportunity to address the Board during the Period for Public Discussion on topics within the subject matter jurisdiction of the Board **not** listed on this agenda. If you wish to speak on an item not on the agenda, please fill out a request form and turn it in to the clerk prior to the meeting. You will be called upon to make your comments under "Comments

from the Public". Comments will be limited to three (3) minutes, with a total of twenty (20) minutes designated for this portion of the agenda. If you have questions on school district issues, please submit them in writing. The Board will automatically refer requests to the Superintendent.

AGENDA

I. OPENING BUSINESS

- A. Call Public Session to Order
- B. Roll Call: Fernando Alvarez ____ Aida Garcia ____ Araceli Lopez ____
Ezekiel Rodriguez ____ Mark Vivenzi ____
- C. Pledge of Allegiance
- D. Adopt Agenda

II. PUBLIC COMMENT PERIOD

Public Comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comments to no more than three (3) minutes pursuant to Board Policy. Public comment will also be allowed on each specific agenda item prior to Board action thereon.

Norms

We will be conducting this meeting with the following norms; we will

- 1. Communicate in a positive and appropriate manner
- 2. Be respectful in word and deed
- 3. Listen to understand
- 4. Be prepared to contribute and participate positively
- 5. Be supportive.

These are norms employed by our District and will be upheld to ensure a productive meeting.

III. CONSENT CALENDAR

Items listed under the Consent Calendar are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Calendar. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Calendar approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

A. Routine business transactions:

1. Regular Board Meeting Minutes December 11, 2023
2. Warrants for December 2023
3. Payroll for December 2023
4. Cash Flow Report December 2023
5. Revenue Report
6. Budget Report

IV. REPORTS AND PRESENTATIONS

- A. Board Member Reports
- B. Superintendent Report
- C. Elementary Principal Report
- D. Charter Director Report
- E. HR Report
- F. MOT Report
- G. IT Report
- H. Cafeteria Report

V. ACTION ITEMS

1. APPROVAL: Review Fiscal Year 2022-23 Independent Audit

VI. PUBLIC COMMENT PERIOD RE: CLOSED SESSION ITEMS

General public comment on any closed session item that will be heard. The Board may limit comments to no more than three (3) minutes pursuant to Board policy. Following public comment on closed session agenda items, the Board will immediately recess into closed session.

VII. CLOSED SESSION

- A. Conference with Legal Counsel - Existing Litigation
(Government Code Section 54956.9(d))

- B. Public Employee Performance Evaluation
(Government Code Section 54957(b))

Title: Superintendent

VIII. REPORT OF ACTIONS TAKEN IN CLOSED SESSION

IX. ADVANCED PLANNING

- A. Regular Board Meeting: Tuesday, February 13 , 2024

X. ADJOURNMENT

PUBLIC COMMENT PERIOD

CONSENT CALENDAR

West Park Elementary School District

MINUTES OF THE REGULAR MEETING OF THE BOARD TRUSTEES

Monday December 11th, 2023 - 5:30 p.m.

West Park Elementary School Computer Center

I. OPENING BUSINESS

- A. Call Public Session to Order. Board President Aida Garcia called the meeting to order at 5:30 p.m.
- B. Roll Call. Board Members Present: Fernando Alvarez, Aida Garcia, Araceli Lopez, Ezekiel Rodriguez and Mark Vivenzi
- C. Pledge of Allegiance. Board President Aida Garcia led the Pledge of Allegiance
- D. Adopt Agenda. The Board voted to approve the agenda.

Motion made by: Aida Garcia

Motion seconded by: Mark Vivenzi

Voting:

Fernando Alvarez:	Yes
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

E. Annual Organizational Meeting

- 1. Election of Officers: President, Clerk and County Representative & Alternate

Nominated for President: Fernando Alvarez

Motion made by: Aida Garcia

Motion seconded by: Araceli Lopez

Voting:

Fernando Alvarez:	Yes
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

Nominated for Clerk: Araceli Lopez

Motion made by: Mark Vivenzi

Motion seconded by: Aida Garcia

Voting:

Fernando Alvarez:	Yes
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

Nominated for County Representative: Mark Vivenzi

Motion made by: Araceli Lopez

Motion seconded by: Ezekiel Rodriguez

Voting:

Fernando Alvarez:	Yes
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

Nominated for County Representative Alternate: Ezekiel Rodriguez

Motion made by: Aida Garcia

Motion seconded by: Fernando Alvarez

Voting:

Fernando Alvarez:	Yes
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

2. Appoint Superintendent as Secretary to the Board

Voting:

Fernando Alvarez:	Yes
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

3. Selection of Date and Time for 2024 Regular Board Meetings
2nd Monday of each month @ 5:30pm (Status Quo)

Motion made by: Aida Garcia

Motion seconded by: Araceli Lopez

Voting:

Fernando Alvarez:	No
Aida Garcia:	Yes
Araceli Lopez:	Yes
Ezekiel Rodriguez:	Yes
Mark Vivenzi:	Yes

II. PUBLIC COMMENT PERIOD

Mrs. Robin Hamm-Johnson (Teacher): Spoke regarding the Teachers Conference in the action items. Ms. Johnson expressed that it would be an uplifting conference and that it would give them the most updated tools to teach and uplift the students. That Get Your Teach on is a national conference that the teachers would benefit from attending.

Mrs. Christina Ortega (Teacher): Mrs. Ortega congratulated all the board members in their new positions. She went on to piggyback off Mrs. Johnson in regards to the conference. That they were looking for something to motivate the teachers and get that fire back and it's a regional conference and a lot of presenters that they currently follow. So she hopes that the board will consider approving the request.

III. CONSENT CALENDAR

A. The Board approved the following routine business transactions:

1. Regular Board Meeting Minutes November 13, 2023
2. Warrants for November 2023
3. Payroll for November 2023
4. Cash Flow report November 2023
5. Revenue Report
6. Budget Report
7. Inter-district Transfers
 1. Transfer #2023-12-01

2. Transfer #2023-12-02

Motion made by: Aida Garcia

Motion seconded by: Mark Vivenzi

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

IV. REPORTS AND PRESENTATIONS

A. Board Member Reports:

Trustee Aida Garcia: Acknowledge what a great job and how proud she was of the students who performed at the Winter program held at Washington Union. The parents were happy to see it at Washington Union and thank you to the teachers for putting it together for the students. She also thanked the community, volunteers and staff for two get events the Winter program and the Breakfast with Santa. Lastly, she thanked Mr. Clark for all he does and the cooking that it is appreciated.

Trustee Mark Vivenzi: Express his support to Mrs. Ortega and Mrs. Johnson on attending the conference and understands how much you can get out of it. Sharing that he attended the CSBA conference and was able to learn so much good information. That he gets a lot out of attending conferences and bring back information to share with Dr. Clark. So he knows that they will get a lot of good information from the conference they will be attending.

Trustee Ezekiel Rodriguez: Agreed with Trustee Vivenzi and that going to the CSBA conference he learned so many new things that he had no idea that was available. He knows that they will take the experiences they learn at the conference and apply them here where it's needed. He thanked the community for letting him service and loves being a part of West Park and is always available to speak with the community.

Trustee Araceli Lopez: Ms. Lopez also approves of the conference because she knows how much she learned by going to the CSBA conference. Lastly she thanked the community, staff and volunteers for two great events the Christmas program and the breakfast with Santa.

President Fernando Lopez: Wanted to echo his colleagues and thank the teachers for all that they do and the learning environment that they create. That he is a direct product of it. He also wanted to thank the Mrs. Ortega and Mrs. Johnson for seeking professional development and knows the only way to continue advancing your skills is professional development.

B. Superintendent Report: Proud of the efforts of the staff at West Park. As we grow and learn from each other we continue to put students first, that is what we are here for. Proud of the effort of staff's community engagement and dedication to our students. It's a busy time of the year both personally and professional yet the staff is continually here putting smiles on students faces. Unselfishly giving of yourselves and supportive of each other therefore I want to publically thank you. I want you all to know your Superintendent and community appreciates all that you do. We will continue to ascend to higher heights as long as we work as a family.

C. Elementary Principal Report: It's been a busy time here at West Park Elementary. 11/7/23 and 11/8/23 students participated and assemblies centered around bullying. Next assembly is scheduled for 01/12/24 and that will be an academic assembly. 11/17/23 the school celebrated Dia de los Muertos Ms. Arellano's family donated items to help celebrate. 12/08/23 we had the winter program, 12/09/2023 we had the breakfast Santa and we have added an event for 12/15/23 students will be making graham cracker houses.

Scoring for the SBAC ELA and Math has been completed by teachers during their PLC times. This month we will be finishing up the 2nd rounds of I-Ready diagnostics. Looking at the data there are some students that made significant gains and they will receive wolf bucks to spend at the student store. 01/5/2024 teachers will participate in I-Ready training and we will have some charter staff joining us. 01/09/2024 we will be hosting a 9-week family academic training. West Park Elementary current enrollment is 307, Daily attendance of 275.64.

D. Charter Director Report: Program update Star testing is going on at this time. We are seeing gains and those students that have gains will participate in a pizza party. We are meeting with students as well as parents regarding test scores. We do see our students more motivated, I believe it's because we promoted testing and explain the importance of it. Parent teacher conferences has begun and we are completing these semester master agreements. We have completed chapters 1 -3 of the WASC report, all staff participated in a read aloud which gave an opportunity for feedback and engagement. Students that participated in the cubical decoration challenge will also enjoy a pizza party. It was a great way to get students to engage with each other and we will keep that going. Current enrollment is 181 students, Daily attendance of 134.25.

E. HR Report: Currently working on the year end closing. I am attending webinars to make sure we have the latest information and in compliance with processing 1095-c's and w-2 adjustments. Payroll has a short window being that it is in December so I have been working with Mrs. Bellonzi to submit payroll timely. At this time of the year the County Office of

Education locks the Everest system to roll the budget therefore, I have been working with Mrs. Flint to process the last payments for this year. CSEA update I have received the 610 letter of approval on 11/28/2023 and CSEA membership voted to approve the contract on 11/30/2023. We still have some work to do to correct prior year incorrect salary schedules. Lastly, we are continuing to interview this week with short staff so we weren't able to do as much as we would like. We will be looking to moving interviews in the afternoons to accommodate the shortage.

F. MOT Report: It's been busy and my staff has always been up for the task and work very hard. Modernization is close to being done. There are a few issues that are holding us up such as plumbing, health& safety railing etc. Mr. Rangel shared images of the progress of the projects.

G. IT Report: presented by (Dr. Clark) initial LPAC was completed this week. LPAC is given to those students who are enrolled in a US school for the first time and indicated on a home language survey that their first language is that other than English. 2nd rounds of I-ready assessments were done and there was noticeable growth. Lastly, midyear is underway the IT department will use the winter break for routine projects. All student's technology will be repair and updated as needed. Winter is also a good time to check the student's information system (AERIES) to ensure the information is accurate.

H. Cafeteria Report: For this month we are still experiencing food shortages and out of stock items which at times would cause menu changes. There are changes being made to the Milk containers. It will not affect us getting milk it, it may just be harder for students to open. Due to the weather it's hard to get good quality fresh fruit. This Saturday was breakfast with Santa we served about 250 people. New food items will be chicken tamales with red sauce and sausage with cheese biscuits. Lastly, I will be serving breakfast and lunch to students attending winter session.

I. Data Analyst Report: Mr. Bajada presented a full data analytics of benchmarks and SBAC scores.

V. ACTION ITEMS

1. APPROVAL: Accounting for Development Fees 2022-2023 resolution #2023-2024-06

Motion made by: Ezekiel Rodriguez

Motion seconded by: Aida Garcia

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

2. APPROVAL: Fiscal year 2023-2024 1st Interim Report

Motion made by: Aida Garcia

Motion seconded by: Araceli Lopez

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

3. APPROVAL: Reading Conference in Las Vegas

Motion made by: Aida Garcia

Motion seconded by: Araceli Lopez

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

4. Seaton Consulting, Inc. Services Agreement Proposal

Motion made by: Aida Garcia

Motion seconded by: Araceli Lopez

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

VI. PUBLIC COMMENT PERIOD RE: CLOSED SESSION ITEMS

No comment

VII. CLOSED SESSION

Closed session

Motion made by: Aida Garcia

Motion seconded by: Araceli Lopez

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

Closed session convened at 6:48pm.

VIII. REPORT OF ACTIONS TAKEN IN CLOSED SESSION

Returned from closed session at 7:56 pm.

- A. Conference with Labor Negotiators
(Government Code Section 54957.6)

No reportable action taken

- B. Public employee appointment/employment
(Government Code Section 54957)

- 1. The Board approved the employment of a Library Technician.

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

- 2. The Board approved the employment of a Pupil Service Specialist.

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

- C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
(Government Code Section 54957)
Title: Superintendent

No reportable action taken

IX. ADVANCED PLANNING

- A. Regular Board meeting: January 8, 2024

X. ADJOURMENT @ 7:57pm

Motion made by: Aida Garcia

Motion seconded by: Mark Vivenzi

Voting:

Fernando Alvarez: Yes

Aida Garcia: Yes

Araceli Lopez: Yes

Ezekiel Rodriguez: Yes

Mark Vivenzi: Yes

ACCOUNTS PAYABLE BOARD REPORT

1/4/2024

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Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si--Id-L-o	Amount
1947-AMAZON CAPITAL SERVICES, INC.	512597870	PO-240433	SEALAN 200 PC CHRISTMAS N	0100-09000-0-1110-2490-430000-902-00-904	36.38
		PO-240435	RAMEDE 20 PC CHRISTMAS K	0100-11000-0-1110-1000-430000-241-00-901	70.42
		PO-240416	100% COMPOSTABLE 9 INCH H	0100-09000-0-1110-2490-430000-902-00-904	65.77
		PO-240384	ADIDAS UNISEX ADULT EL	0100-11000-0-1110-4200-430000-000-00-000	132.75
		PO-240423	SHAPPY 100 PCSMINI CHRISTM	0100-09000-0-1110-2490-430000-902-00-904	201.51
		PO-240424	HEADPHONES 30 PACK BLAC	0100-11000-0-1110-1000-430000-231-00-901	154.80
		PO-240413	EVER PURE FILTER FOR ICE M	0100-81500-0-0000-8100-430018-000-00-000	181.10
		PO-240413	EVER PURE FILTER FOR ICE M	0100-81500-0-0000-8100-430018-000-00-000	576.27
			Warrant Total:		1,419.00
		512597871	PO-240419	STANDING STEADY MULTI FU	265.48
2036-ARACELI LOPEZ	512597872	PO-240439	100 CUP COMMERCIAL GRAD	1300-53100-0-0000-3700-430000-000-00-000	422.53
		PO-240425	CHRISTMAS TABLECLOTH (S	1300-53100-0-0000-3700-430008-000-00-000	67.13
			Warrant Total:		489.66
		512601323	PO-240421	DISNEY STICKERS 100 PCS	37.89
1121-AT&T - 9391060874	512601325	PO-240451	BREAKFAST REIMBURSEMENT	0100-00000-0-0000-7110-520000-000-00-000	2,212.03
			Warrant Total:		49.69
			Vendor Total:		49.69
		512601326	PV-240314	INTERNET	417.64
1733-AT&T 8310007638807	512597873	PV-240276	ADIP IP INTERNET	0900-00000-0-0000-8100-590004-000-00-000	857.03
			Warrant Total:		857.03
			Vendor Total:		835.29
		512601327	PV-240308	PHONE SERVICES	200.04
25-AVAYA COMMUNICATION	512601328	PV-240308	PHONE SERVICES	0100-00000-0-0000-8100-590004-000-00-000	200.04
			Warrant Total:		200.04
			Vendor Total:		200.04
			Vendor Total:		400.08

Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fr---Ob-----Si---Id Lo	Amount
1030-BRADY COMPANIES LLC.	512597874	PO-240427	AG-9910 - PAPER TOWEL ROL	0100-81500-0-0000-8100-430000-000-00-000	1,238.49
				Warrant Total:	1,238.49
				Vendor Total:	1,238.49
1340-Christine Doughty	512597875	PO-240266	PARKING ENTERANCE FEE	0900-33100-0-5760-1190-580014-000-00-000	35.00
				Warrant Total:	35.00
				Vendor Total:	35.00
1787-CINTAS CORP NO 2	512597876	PV-240290 PV-240299	FIRST AID KITS RENTAL AGREEMENT (DEC)	0100-000000-0-0000-8100-580000-000-00-000 0100-000000-0-0000-8100-580000-000-00-000	69.87 85.30
				Warrant Total:	155.17
				Vendor Total:	155.17
1303-CITY OF HANFORD	512597877	PV-240296	HANFORD UTILITIES	0900-000000-0-0000-8100-550009-000-00-000	208.99
				Warrant Total:	208.99
				Vendor Total:	208.99
1628-CVCC BUSINESS SOLUTIONS	512601329	PV-240313	COPIER USAGE FOR PRESCHOO	1200-61050-0-0001-1000-580000-000-00-000	12.64
				Warrant Total:	12.64
				Vendor Total:	12.64
2022-CVIN LLC	512601330	PV-240309 PV-240310 PV-240311 PV-240312	INTERNET (AUG/E-RATE) INTERNET (SEP/E-RATE) INTERNET (OCT/E-RATE) INTERNET (DEC/E-RATE)	0100-090000-0-1110-2420-580000-902-00-903 0100-090000-0-1110-2420-580000-902-00-903 0100-090000-0-1110-2420-580000-902-00-903 0100-090000-0-1110-2420-580000-902-00-903	82.50 82.50 82.50 82.50
				Warrant Total:	330.00
				Vendor Total:	330.00
1995-DURHAM CONSTRUCTION COMPAN	512601331	PO-240169	DURHAM CONSTRUCTION 23	0100-32130-0-0000-8500-620014-000-00-000	68,409.50
				Warrant Total:	68,409.50
	512601332	PO-240168	23-24 CONTRACT AMOUNT LE	3500-77100-0-0000-8500-620014-000-00-000	246,468.95
				Warrant Total:	246,468.95
				Vendor Total:	314,878.45
1924-FOCUS PACKING & SUPPLY CO. DB	512601333	PO-240070	PAPER PRODUCTS FOR THE 2	1300-53100-0-0000-3700-470000-000-00-000	1,268.78
				Warrant Total:	1,268.78
				Vendor Total:	1,268.78
167-FRESNO CO SUPT OF SCHOOLS	512601334	PO-240448	PROFESSIONAL LEARNING / T	0100-31820-3-1110-1000-580010-901-00-902	6,600.00
				Warrant Total:	6,600.00

Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fr---Ob-----Si--Id-L0	Vendor Total:	Amount
171-FRESNO COUNTY TREASURER	512597878	PV-240280	UTILITIES	0100-81500-0-0000-8100-550009-000-00-000	Warrant Total:	85.81
	512597879	PV-240280	UTILITIES	0900-00000-0-0000-8100-550009-000-00-000	Warrant Total:	85.81
					Vendor Total:	171.62
1714-GOLD STAR FOODS	512601335	PO-240063	FROZEN AND REFRIGERATED	1300-53100-0-0000-3700-470000-000-00-000	Warrant Total:	816.88
					Vendor Total:	816.88
1635-GREATAMERICA FIN SVC CORP	512597880	PV-240291	FINANCIAL COPIER AGREEMEN	1200-61050-0-0001-1000-580000-000-00-000	Warrant Total:	230.16
	512601336	PV-240315	FINANCIAL COPIER AGREEMEN	1200-61050-0-0001-1000-580000-000-00-000	Warrant Total:	65.00
					Vendor Total:	295.16
1685-GROM EDUCATIONAL SERVICES I	512597881	PO-240392	RENEWAL OF WEB FILTER LI	0100-09000-0-1110-2420-580000-902-00-903	Warrant Total:	3,817.50
					Vendor Total:	3,817.50
207-HOBART CORPORATION	512601337	PO-240116	KIT Funding Grant - Fabrication of	0100-70320-0-0000-8500-620015-000-00-000	Warrant Total:	3,300.00
					Vendor Total:	3,300.00
2038-HOPE KING TEACHING RESOURCE	512601338	PO-240460	TEACHERS FOR CONFERENCE	0100-09000-0-1110-1000-520000-901-00-902	Warrant Total:	4,491.00
					Vendor Total:	4,491.00
1944-JOHNATHAN M. HOLLAND	512601339	PO-240443	CTE COLLEGE COURSE TEXTBO	0900-00000-0-1110-1000-430000-000-00-000	Warrant Total:	79.99
					Vendor Total:	79.99
1606-KRISTIN YOUNG	512601340	PO-240442	MICHAELS CHRISTMAS ART S	0100-11000-0-1110-1000-430000-241-00-901	Warrant Total:	19.40
					Vendor Total:	19.40
1996-MARK CONDIE INSPECTIONS	512601341	PO-240164	PO FOR ALL REMANING	0100-06205-0-0000-8500-620019-000-00-000	Warrant Total:	1,400.00
					Vendor Total:	1,400.00

Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fr---Ob-----Si-Id-Lo	Amount
	512601342	PO-240445	2 MONTHS FOR WORK AND IN	3500-77100-0-0000-8500-620019-000-00-000	5,600.00
				Warrant Total:	5,600.00
				Vendor Total:	7,000.00
1873-MARK VIVENZI	512601343	PO-240444	NOV 28TH- DEC 01 FOR SELF P	0100-00000-0-0000-7110-520000-000-00-000	296.40
				Warrant Total:	296.40
				Vendor Total:	296.40
1877-MAXIM HEALTHCARE SERVICES I	512597882	PV-240281	LVN SERVICES	0100-00000-0-1110-3140-580000-000-00-000	2,120.00
				Warrant Total:	2,120.00
	512601344	PV-240319	LVN SERVICES	0100-00000-0-1110-3140-580000-000-00-000	2,067.00
		PV-240320	LVN SERVICES (MISSED INVO	0100-00000-0-1110-3140-580000-000-00-000	1,934.51
				Warrant Total:	4,001.51
				Vendor Total:	6,121.51
1207-ORKIN PEST CONTROL	512601345	PV-240321	PEST CONTROL CHARTER	0900-00000-0-0000-8100-550006-000-00-000	237.98
				Warrant Total:	237.98
				Vendor Total:	237.98
1339-PG & E ACCT# 0916573598-7	512597883	PV-240305	CHARTER ELECTRICITY	0900-00000-0-0000-8100-550001-000-00-000	311.21
				Warrant Total:	311.21
				Vendor Total:	311.21
483-PG & E ACCT# 4001505850-2	512597884	PV-240306	NET ENERGY METERING	0100-81500-0-0000-8100-550001-000-00-000	24.61
				Warrant Total:	24.61
				Vendor Total:	24.61
482-PG & E ACCT# 4043172514-8	512597885	PV-240303	SOLAR ACCOUNT (NOV)	0100-81500-0-0000-8100-550001-000-00-000	1,508.00
				Warrant Total:	1,508.00
				Vendor Total:	1,508.00
1338-PG & E ACCT# 3861213704-2	512597886	PV-240304	CHARTER ELECTRICITY	0900-00000-0-0000-8100-550001-000-00-000	515.53
				Warrant Total:	515.53
				Vendor Total:	515.53
1819-QUADIENT FINANCE	512597887	PV-240301	REISSUE PAYMENT (51258783	0100-00000-0-0000-7200-590002-000-00-000	1,283.44
		PV-240302	POSTAGE (DEC)	0100-00000-0-0000-7200-590002-000-00-000	266.26
		PV-240307	POSTAGE LEASE PAYMENT	0100-00000-0-0000-7200-590002-000-00-000	643.89
				Warrant Total:	2,193.59

ACCOUNTS PAYABLE BOARD REPORT

Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re-----Y-GI---Fr---Ob-----Si-Id-L-Lo	Amount
348-R. V. JENSEN	512597888	PV-240286	DISTRICT VEHICLE	0100-00000-0-0000-8100-430009-000-00-000	86.05
	Warrant Total:				86.05
	512597889	PV-240286	DISTRICT VEHICLE	0900-00000-0-0000-8100-430009-000-00-000	86.05
	512601346	PV-240317	DISTRICT VEHICLE	0100-00000-0-0000-8100-430009-000-00-000	86.05
	Warrant Total:				86.05
	512601347	PV-240317	DISTRICT VEHICLE	0900-00000-0-0000-8100-430009-000-00-000	86.05
	Warrant Total:				86.05
	Vendor Total:				269.04
1856-RESULTANT	512601348	PV-240316	GOOGLE VOICE AGREEMENT	0100-32130-0-1110-1000-580000-901-00-903	1,172.11
Warrant Total:					1,172.11
Vendor Total:					1,172.11
2015-ROBERTSON ASSET GROUP	512601349	PO-240133	CLASSROOM LOCKDOWN	0100-30100-0-1110-1000-430000-000-00-000	2,667.89
Warrant Total:					2,667.89
Vendor Total:					2,667.89
1438-SHAW MARKETPLACE PAK LLC	512597890	PV-240285	LEASE PAYMENT (DEC)	0900-00000-0-0000-8700-560002-000-00-000	9,858.99
Warrant Total:					9,858.99
Vendor Total:					9,858.99
2011-SHELVING, INC	512601350	PO-240359	METRO MAX i 5 SHELF UNI W	0100-70320-0-0000-3700-430008-000-00-000	2,225.62
Warrant Total:					2,225.62
Vendor Total:					2,225.62
1785-SITEONE LANDSCAPE SUPPLY	512597891	PO-240385	5 GALLON WHITE FIELD PAINT	0100-09000-0-1110-8100-430000-903-00-901	224.50
Warrant Total:					224.50
Vendor Total:					224.50
394-SOCAL GAS	512597892	PV-240289	GAS USAGE (NOV)	0100-81500-0-0000-8100-550001-000-00-000	174.08
Warrant Total:					174.08
Vendor Total:					174.08
392-SOUTH COUNTY SUPPORT SERVICE	512597893	PO-240044	TRANSPORTATION FORM	0100-07230-0-0000-3600-580000-000-00-000	29,347.30
Warrant Total:					29,347.30
Vendor Total:					29,347.30
	512601351	PV-240318	TRANSPORTATION FOR SPOR	0100-00000-0-1110-3600-580000-000-00-000	805.82

ACCOUNTS PAYABLE BOARD REPORT

1/4/2024

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Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re-----Y-Gl---Fr---Ob-----Si---Id-Lo	Amount
			Warrant Total:		805.82
			Vendor Total:		30,153.12
1220-SPARKLETTTS	512597894	PV-240300	FILTERED WATER SERVICES	0900-00000-0-1110-2700-430014-000-00-000	149.51
			Warrant Total:		149.51
			Vendor Total:		149.51
410-SYSCO FOODSERVICE OF CENTRAL	512597895	PO-240270	8567093 - DRINK FRUIT PUNC	0100-11000-0-1110-4200-430000-000-00-000	541.19
		PO-240417	3911490 - SYRUP PANKACKE A	0100-09000-0-1110-2490-430000-902-00-904	523.80
		PO-240417	3911490 - SYRUP PANKACKE A	0100-09000-0-1110-2490-430000-902-00-904	125.58
		PO-240257	8914012 - MUFFINS BLUEBERR	0100-09000-0-1110-2490-430000-902-00-904	300.70
			Warrant Total:		1,491.27
	512597896	PO-240260	1783943 - PANCakes	0900-00000-0-1110-1000-430000-000-00-000	54.99
		PO-240260	1783943 - PANCakes	0900-00000-0-1110-1000-430000-000-00-000	172.56
		PO-240260	1783943 - PANCakes	0900-00000-0-1110-1000-430000-000-00-000	118.88
		PO-240260	1783943 - PANCakes	0900-00000-0-1110-1000-430000-000-00-000	9.94
		PO-240260	1783943 - PANCakes	0900-00000-0-1110-1000-430000-000-00-000	34.76
			Warrant Total:		391.13
	512597897	PV-240293	KITCHEN PANS	1300-53100-0-0000-3700-430008-000-00-000	543.44
		PV-240294	DIGITAL TIMERS	1300-53100-0-0000-3700-430008-000-00-000	63.76
		PV-240295	DATE DOTS KITCHEN SUPPLI	1300-53100-0-0000-3700-430008-000-00-000	73.07
		PV-240297	KITCHEN SUPPLIES	1300-53100-0-0000-3700-430008-000-00-000	220.42
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	258.62
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	540.57
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	20.08
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	66.19
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	63.02
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	749.73
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	103.20
		PO-240430	FROZEN DRY AND REFRIGER	1300-53100-0-0000-3700-470000-000-00-000	225.84
		PO-240430	FROZEN DRY AND REFRIGER	1300-53100-0-0000-3700-470000-000-00-000	4,184.55
		PO-240430	FROZEN DRY AND REFRIGER	1300-53100-0-0000-3700-470000-000-00-000	48.86
		CM-240005	SYSCO FOODSERVICE OF CEN	1300-53100-0-0000-3700-470000-000-00-000	103.80
		CM-240006	SYSCO FOODSERVICE OF CEN	1300-53100-0-0000-3700-470000-000-00-000	(36.42)
		CM-240007	SYSCO FOODSERVICE OF CEN	1300-53100-0-0000-3700-470000-000-00-000	(4.34)
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	(23.08)
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	63.02
		PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	63.03

ACCOUNTS PAYABLE BOARD REPORT

1/4/2024

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Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re---Y-GI---Fr---Ob-----Si---Id---Lo	Amount
	512597897	PO-240422	REFRIGERATED & FREEZER F	1300-53100-0-0000-3700-470000-000-00-000	63.03
				Warrant Total:	7,390.39
				Vendor Total:	9,272.79
1958-TEXAS LIFE INSURANCE COMPAN	512597898	PO-240429	LIFE INSURANCE FOR SUPERIN	0100-00000-0-0000-7100-390100-000-00-000	700.00
				Warrant Total:	700.00
				Vendor Total:	700.00
1796-THERAWIDE LLC	512597899	PV-240288	THERAPY SERVICES (NOV)	0100-65000-0-5760-3150-580010-000-00-000	4,316.13
				Warrant Total:	4,316.13
				Vendor Total:	4,316.13
427-TRINITY FIRST INSURANCE SERVIC	512601352	PO-240446	STUDENT ACCIDENT RENEWA	0100-00000-0-1110-1000-544000-000-00-000	1,878.50
				Warrant Total:	1,878.50
	512601353	PO-240446	STUDENT ACCIDENT RENEWA	0900-00000-0-1110-1000-544000-000-00-000	1,878.50
				Warrant Total:	1,878.50
				Vendor Total:	3,757.00
880-U.S. BANK	512597900	PO-240378	CARNIVAL SUPPLIES	0100-00000-0-1110-2490-430000-000-00-000	1,443.83
		PO-240379	0000-600372 - AMERICAS PROPA	0100-00000-0-1110-2490-430000-000-00-000	47.63
		PO-240411	HALLMARK 3" GIFT BOW HOL	0100-09000-0-1110-2490-430000-902-00-904	453.67
		PO-240387	REMAINING BALANCE OWED	0100-00000-0-1110-2490-430000-000-00-000	4,312.30
		PO-240432	ORIENTATION FOR NEW TRUS	0100-00000-0-0000-7110-520000-000-00-000	500.00
		PO-240407	AMAZON RENEWAL FOR BUS	0100-00000-0-0000-7200-530000-000-00-000	139.77
		PV-240298	US BANK PAYOFF BALANCE	0100-00000-0-0000-7200-530000-000-00-000	1,352.43
				Warrant Total:	8,249.63
	512597901	PO-240437	FLIGHTS TO "CCIS	0900-09000-0-1110-1000-520000-901-00-903	1,463.34
				Warrant Total:	1,463.34
				Vendor Total:	9,712.97
1994-US SOAP WEST, LLC	512597902	PV-240282	KITCHEN DEGREASER	1300-53100-0-0000-3700-430000-000-00-000	316.25
				Warrant Total:	316.25
				Vendor Total:	316.25
839-VERIZON WIRELESS	512597903	PV-240283	BOARD MEMBER PHONES	0100-00000-0-0000-8100-590006-000-00-000	317.86
				Warrant Total:	317.86
				Vendor Total:	317.86
463-WILLIAMS SCOTSMAN INC	512597904	PV-240284	MOBILE POD RENTAL	0100-00000-0-0000-8700-560014-000-00-000	994.55

Paid Date(s) From: 12/1/2023 To: 12/31/2023

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fr---Ob-----Si---Id-Lo	Amount
Warrant Total:					994.55
Vendor Total:					994.55
906-YESMED, INC	512597905	PV-240287	CHARTER LEASE PAYMENT (0900-00000-0-0000-8700-560002-000-00-000	11,797.82
Warrant Total:					11,797.82
Vendor Total:					11,797.82

ACCOUNTS PAYABLE BOARD REPORT
Paid Date(s) From: 12/1/2023 To: 12/31/2023

Total # of Warrants: 67 Grand Total: 448,362.25

WEST PARK ELEMENTARY SCHOOL DISTRICT
BOARD MEETING
JANUARY 8, 2024
PAYROLL INFORMATION

Salaries by Fund for the Month of December

GENERAL:	208,990.24
CHARTER:	157,184.98
PRESCHOOL:	5,478.68
CAFETERIA:	<u>15,977.78</u>
	<u><u>387,631.68</u></u>

Cash Flow Report
0100 General Fund
All Resources
As Of 12/31/2023

	Object	Beg Bal	July	August	September	October	November	December	January	February
A. BEGINNING CASH	9110	7,260,441.40	7,260,441.40	6,288,706.17	5,856,204.63	6,250,334.00	6,136,065.22	6,048,465.66		
B. RECEIPTS										
Principal Apportionment	8010-8019		193,334.00	188,503.00	587,135.00	339,306.00	339,306.00	587,136.00		
Property Taxes	8020-8079		0.00	7,292.51	1,842.95	1,492.65	1,341.22	169,225.52		
Misc Funds	8080-8099		(18,216.00)	0.00	(8,156.00)	(11,721.00)	(11,721.00)	(11,721.00)		
Federal Revenue	8100-8299		287,573.58	0.00	0.00	50,502.61	36,283.00	13,450.00		
Other State Revenue	8300-8599		302,094.81	30,896.00	159,936.83	(65,957.81)	64,009.00	53,561.00		
Other Local Revenue	8600-8799		17,433.16	16,035.06	132,492.25	(23,149.53)	25,692.54	65,890.35		
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00		
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00		
Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL RECEIPTS			782,219.55	242,726.57	873,251.03	290,472.92	454,910.76	877,541.87		
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		154,318.31	191,230.16	163,228.90	173,356.16	164,063.63	153,850.38		
Classified Salaries	2000-2999		69,131.08	60,924.13	50,898.79	52,801.11	50,813.00	55,139.86		
Employee Benefits	3000-3999		88,843.19	157,247.08	87,306.07	86,847.19	90,591.74	89,141.67		
Books and Supplies	4000-4999		53,797.33	47,596.78	5,577.06	127,666.40	70,218.21	12,643.91		
Services	5000-5999		143,351.79	145,667.94	152,522.82	45,153.26	99,621.25	66,053.03		
Capital Outlay	6000-6599		136,408.50	15,438.88	1,400.00	152,330.22	32,242.85	73,109.50		
Other Outgo	7000-7499		(1,171.98)	(1,454.96)	(1,774.01)	14,769.68	(864.67)	5,734.41		
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00		
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DISBURSEMENTS			644,678.22	616,650.01	459,159.63	652,924.02	506,686.01	455,672.76		
D. BALANCE SHEET										
Assets										
Cash Not In Treasury	9111-9199	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable	9200-9299	456,372.04	0.00	83,765.00	(83,765.00)	456,372.04	0.00	0.00		
Due From Other Funds	9310	98,036.53	1,035.26	(1,454.96)	(1,774.01)	98,749.84	(951.82)	2,432.22		
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Expenses	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL ASSETS		7,816,849.97	1,035.26	82,310.04	(85,539.01)	555,121.88	(951.82)	2,432.22		
Liabilities										
Accounts Payable	9500-9599	648,711.68	556,114.24	140,888.14	(57,420.98)	103,177.34	77,436.34	(46,491.77)		
Due To Other Funds/Groups	9610-9620	204,407.22	8,801.00	0.00	(8,156.00)	203,762.22	(42,563.85)	11,721.00		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Revenues	9650	545,396.58	545,396.58	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL LIABILITIES		1,398,515.48	1,110,311.82	140,888.14	(65,576.98)	306,939.56	34,872.49	(34,770.77)		
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	(189.00)		
TOTAL BALANCE SHEET		6,418,334.49	(1,109,276.56)	(58,578.10)	(19,962.03)	248,182.32	(35,824.31)	37,013.99		
E. NET INCREASE/DECREASE			(971,735.23)	(432,501.54)	394,129.37	(114,268.78)	(87,599.56)	458,883.10		
F. ENDING CASH			6,288,706.17	5,856,204.63	6,250,334.00	6,136,065.22	6,048,465.66	6,507,348.76		

Cash Flow Report
0100 General Fund
All Resources
As Of 12/31/2023

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	DIFFERENCE
A. BEGINNING CASH	9110							7,260,441.40		
B. RECEIPTS										
Principal Apportionment	8010-8019							2,234,720.00	4,368,633.00	(2,133,913.00)
Property Taxes	8020-8079							181,194.85	384,531.00	(203,336.15)
Misc Funds	8080-8099							(61,535.00)	(131,037.00)	69,502.00
Federal Revenue	8100-8299							387,809.19	1,756,135.00	(1,368,325.81)
Other State Revenue	8300-8599							544,539.83	879,202.00	(334,662.17)
Other Local Revenue	8600-8799							234,393.83	445,075.00	(210,681.17)
Interfund Transfers In	8910-8929							0.00	0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00	0.00
Contributions	8980-8999							0.00	0.00	0.00
TOTAL RECEIPTS								3,521,122.70	7,702,539.00	(4,181,416.30)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999							1,000,047.54	2,303,181.00	1,303,133.46
Classified Salaries	2000-2999							339,707.97	1,147,136.00	807,428.03
Employee Benefits	3000-3999							599,976.94	1,772,711.00	1,172,734.06
Books and Supplies	4000-4999							317,499.69	1,796,192.57	1,478,692.88
Services	5000-5999							652,370.09	2,840,532.00	2,188,161.91
Capital Outlay	6000-6599							410,929.95	1,599,053.00	1,188,123.05
Other Outgo	7000-7499							15,238.47	(15,063.00)	(30,301.47)
Interfund Transfers Out	7600-7629							0.00	0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00	0.00
TOTAL DISBURSEMENTS								3,335,770.65	11,443,742.57	8,107,971.92
D. BALANCE SHEET								ACTIVITY		
Assets										
Cash Not In Treasury	9111-9199							0.00		
Accounts Receivable	9200-9299							456,372.04		
Due From Other Funds	9310							98,036.53		
Stores	9320							0.00		
Prepaid Expenses	9330							0.00		
Other Current Assets	9340							0.00		
SUBTOTAL ASSETS								554,408.57		
Liabilities										
Accounts Payable	9500-9599							773,703.31		
Due To Other Funds/Groups	9610-9620							173,564.37		
Current Loans	9640							0.00		
Deferred Revenues	9650							545,396.58		
SUBTOTAL LIABILITIES								1,492,664.26		
Nonoperating										
Suspense Clearing	9910							(189.00)		
TOTAL BALANCE SHEET								(938,444.69)		
E. NET INCREASE/DECREASE								(753,092.64)		
F. ENDING CASH								6,507,348.76		

Cash Flow Report
0900 Charter School Fund
All Resources
As Of 12/31/2023

	Object	Beg Bal	July	August	September	October	November	December	January	February
A. BEGINNING CASH	9110	5,614,028.60	5,614,028.60	5,569,888.84	5,392,070.82	5,590,823.28	5,648,964.62	5,675,122.10		
B. RECEIPTS										
Principal Apportionment	8010-8019		125,409.00	125,409.00	423,492.00	(354,645.00)	225,736.00	423,493.00		
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00		
Misc Funds	8080-8099		18,216.00	0.00	8,156.00	11,721.00	11,721.00	11,721.00		
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00		
Other State Revenue	8300-8599		59,241.59	(58,411.00)	89,641.58	(76,654.08)	10,728.00	1,591.00		
Other Local Revenue	8600-8799		1,595.14	8,646.69	25,695.25	(34,742.67)	0.00	35,191.64		
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00		
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00		
Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL RECEIPTS			204,461.73	75,644.69	546,984.83	(454,320.75)	248,185.00	471,996.64		
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		28,060.27	115,294.88	119,212.20	120,513.94	116,901.44	124,650.66		
Classified Salaries	2000-2999		31,374.46	34,436.22	32,534.32	32,534.32	32,562.76	32,534.32		
Employee Benefits	3000-3999		23,686.96	58,152.98	60,597.67	61,139.76	61,141.99	63,662.12		
Books and Supplies	4000-4999		1,276.00	1,793.89	15,618.95	54,527.81	2,681.15	1,020.63		
Services	5000-5999		58,502.92	41,606.61	59,416.91	42,649.19	23,025.91	27,867.89		
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00		
Other Outgo	7000-7499		0.00	0.00	283.84	0.00	0.00	0.00		
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00		
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL DISBURSEMENTS			142,900.61	251,284.58	287,663.89	311,365.02	236,313.25	249,735.62		
D. BALANCE SHEET										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable	9200-9299	697,101.28	0.00	77,929.00	(77,929.00)	697,101.28	0.00	0.00		
Due From Other Funds	9310	190,907.22	8,801.00	0.00	(8,156.00)	190,262.22	(11,721.00)	11,721.00		
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Expenses	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL ASSETS		6,502,037.10	8,801.00	77,929.00	(86,085.00)	887,363.50	(11,721.00)	11,721.00		
Liabilities										
Accounts Payable	9500-9599	200,320.41	115,239.82	80,107.13	(25,232.68)	30,206.14	(25,919.58)	(27,267.52)		
Due To Other Funds/Groups	9610-9620	32,308.47	(737.94)	0.00	(283.84)	33,330.25	(87.15)	87.15		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL LIABILITIES		232,628.88	114,501.88	80,107.13	(25,516.52)	63,536.39	(26,006.73)	(27,180.37)		
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL BALANCE SHEET		6,269,408.22	(105,700.88)	(2,178.13)	(60,568.48)	823,827.11	14,285.73	38,901.37		
E. NET INCREASE/DECREASE			(44,139.76)	(177,818.02)	198,752.46	58,141.34	26,157.48	261,162.39		
F. ENDING CASH			5,569,888.84	5,392,070.82	5,590,823.28	5,648,964.62	5,675,122.10	5,936,284.49		

Cash Flow Report
0900 Charter School Fund
All Resources
As Of 12/31/2023

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	DIFFERENCE
A. BEGINNING CASH	9110							5,614,028.60		
B. RECEIPTS										
Principal Apportionment	8010-8019							968,894.00	3,240,844.00	(2,271,950.00
Property Taxes	8020-8079							0.00	0.00	0.00
Misc Funds	8080-8099							61,535.00	131,037.00	(69,502.00
Federal Revenue	8100-8299							0.00	101,997.00	(101,997.00
Other State Revenue	8300-8599							26,137.09	215,638.00	(189,500.91
Other Local Revenue	8600-8799							36,386.05	36,373.00	13.05
Interfund Transfers In	8910-8929							0.00	0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00	0.00
Contributions	8980-8999							0.00	0.00	0.00
TOTAL RECEIPTS								1,092,952.14	3,725,889.00	(2,632,936.86
C. DISBURSEMENTS										
Certificated Salaries	1000-1999							624,633.39	1,519,952.00	895,318.61
Classified Salaries	2000-2999							195,976.40	621,204.00	425,227.60
Employee Benefits	3000-3999							328,381.48	1,078,604.00	750,222.52
Books and Supplies	4000-4999							76,918.43	729,685.00	652,766.57
Services	5000-5999							253,069.43	1,453,984.49	1,200,915.06
Capital Outlay	6000-6599							0.00	0.00	0.00
Other Outgo	7000-7499							283.84	31,210.00	30,926.16
Interfund Transfers Out	7600-7629							0.00	0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00	0.00
TOTAL DISBURSEMENTS								1,479,262.97	5,434,639.49	3,955,376.52
D. BALANCE SHEET								ACTIVITY		
Assets										
Cash Not In Treasury	9111-9199							0.00		
Accounts Receivable	9200-9299							697,101.28		
Due From Other Funds	9310							190,907.22		
Stores	9320							0.00		
Prepaid Expenses	9330							0.00		
Other Current Assets	9340							0.00		
SUBTOTAL ASSETS								888,008.50		
Liabilities										
Accounts Payable	9500-9599							147,133.31		
Due To Other Funds/Groups	9610-9620							32,308.47		
Current Loans	9640							0.00		
Deferred Revenues	9650							0.00		
SUBTOTAL LIABILITIES								179,441.78		
Nonoperating										
Suspense Clearing	9910							0.00		
TOTAL BALANCE SHEET								708,566.72		
E. NET INCREASE/DECREASE								322,255.89		
F. ENDING CASH								5,936,284.49		

WEST PARK ELEMENTARY SCHOOL DISTRICT

REVENUE

AS OF DECEMBER 31, 2023

ELEMENTARY

2023/2024

INCOME	Resource	Prior Month Balance	Current Month	Current Year
State Apportionment	0000	\$ 1,399,755.00	\$ 339,306.00	\$ 1,739,061.00
Property Taxes	0000	\$ 11,969.33	\$ 169,225.52	\$ 181,194.85
In Lieu Property Taxes **	0000	\$ (49,814.00)	\$ (11,721.00)	\$ (61,535.00)
Mandated Cost Reimbursement	0000	\$ 10,448.00	\$ -	\$ 10,448.00
Interest	0000	\$ 1,357.54	\$ 39,991.64	\$ 41,349.18
Miscellaneous *	0000	\$ 80,321.94	\$ 2,841.71	\$ 83,163.65
Lottery-Unrestricted	1100	\$ 449.08		\$ 449.08
Education Protection Act (EPA)	1400	\$ 247,829.00	\$ 247,830.00	\$ 495,659.00
Expanded Learning Opp Program	2600	\$ 194,829.00	\$ 47,391.00	\$ 242,220.00
Title I Part A Basic Grant	3010	\$ 43,839.35		\$ 43,839.35
ESSA School Improvement	3182	\$ 162,160.86		\$ 162,160.86
ESSER II	3212	\$ (10,204.00)		\$ (10,204.00)
ESSER III	3213	\$ 102,254.60		\$ 102,254.60
ESSER III Learning Loss Mitigation (LLM)	3214	\$ 108,911.00		\$ 108,911.00
GEER ELOP	3217	\$ (12,405.85)	\$ 13,450.00	\$ 1,044.15
Special Ed	3310	\$ (55,871.53)		\$ (55,871.53)
Special Ed-IDEA Basic	3315	\$ (315.00)		\$ (315.00)
Title II Part A Teacher Quality	4035	\$ (14,959.14)		\$ (14,959.14)
Title V Part B	4126	\$ 41,797.12		\$ 41,797.12
Title IV NCLB	4127	\$ 3,840.54		\$ 3,840.54
Title III English Learners	4203	\$ 5,311.24		\$ 5,311.24
CA Prekinder Planning Grant	6053	\$ 106,317.00		\$ 106,317.00
Lottery-Restricted	6300	\$ 2,598.75		\$ 2,598.75
Special Ed	6500	\$ 96,531.00	\$ 25,540.00	\$ 122,071.00
Special Ed-Mental Health	6546	\$ 8,312.00	\$ 2,022.00	\$ 10,334.00
Special Ed-Ear	6547	\$ 6,845.00	\$ 1,665.00	\$ 8,510.00
Arts, Music and Instructional Materials	6762	\$ (451.00)	\$ -	\$ (451.00)
In Person Instruction	7422	\$ 151,506.00		\$ 151,506.00
Learning Recovery Emergency BG	7435	\$ (82.00)		\$ (82.00)
Local Grants	9012	\$ 500.00		\$ 500.00
TOTAL REVENUE		\$ 2,643,580.83	\$ 877,541.87	\$ 3,521,122.70
Fund Balance as of December 31, 2023				\$ 6,507,348.76

* Credit Card Rebate, Solar Rebate

** Transfer to Charter for Property Taxes

¹ Prior Year Accounts Receivable reversed

² State Recovery of overpayment due to State Budget Reallocation

WEST PARK ELEMENTARY SCHOOL DISTRICT
REVENUE
AS OF DECEMBER 31, 2023

CHARTER

2023/2024

INCOME	Resource	Prior Month Balance	Current Month	Current Year
State Apportionment	0000	\$ 347,645.00	\$ 225,736.00	\$ 573,381.00
In Lieu Property Taxes *	0000	\$ 49,814.00	\$ 11,721.00	\$ 61,535.00
Mandated Cost Reimbursement	0000	\$ 9,137.00		\$ 9,137.00
Interest	0000	\$ 1,194.41	\$ 35,191.64	\$ 36,386.05
Lottery-Unrestricted	1100	\$ 12,642.16		\$ 12,642.16
Education Protection Act (EPA)	1400	\$ 197,756.00	\$ 197,757.00	\$ 395,513.00
California Clean Energy	6230	\$ (11,772.72)		\$ (11,772.72) ¹
Lottery-Restricted	6300	\$ 8,491.65		\$ 8,491.65
Special Ed-Mental Health	6546	\$ 6,541.00	\$ 1,591.00	\$ 8,132.00
Arts, Music and Instructional Material	6762	\$ (419.00)		\$ (419.00) ²
Learning Recovery Emergency BG	7435	\$ (74.00)		\$ (74.00) ²
TOTAL		\$ 620,955.50	\$ 471,996.64	\$ 1,092,952.14
Fund Balance as of December 31, 2023				\$ 5,936,284.49

* Transfer to Charter for Property Taxes

¹ Prior Year Accounts Receivable reversed

² State Recovery of overpayment due to State Budget Reallocation

WEST PARK ELEMENTARY SCHOOL DISTRICT

REVENUE

AS OF DECEMBER 31, 2023

OTHER FUNDS

Fund	INCOME	2023/2024		
		Prior Month Balance	Current Month	Current Year
1200	PRESCHOOL			
	State Revenue	\$ 514,164.07		\$ 514,164.07
	Interest	\$ 100.76	\$ 2,971.57	\$ 3,072.33
	Balance	\$ 514,264.83	\$ 2,971.57	\$ 517,236.40
1300	CAFETERIA			
	State/Federal Meal Reimbursement	\$ 89,552.54	\$ -	\$ 89,552.54
	Local Revenue	\$ 2,057.00	\$ 248.00	\$ 2,305.00
	CACFP	\$ 15,338.66		\$ 15,338.66
	Interest	\$ 25.21	\$ 741.85	\$ 767.06
	Balance	\$ 106,973.41	\$ 989.85	\$ 107,963.26
1400	DEFERRED MAINTENANCE			
	District Contribution	\$ -		\$ -
	State Revenue	\$ -		\$ -
	Interest	\$ 15.51	\$ 455.12	\$ 470.63
	Balance	\$ 15.51	\$ 455.12	\$ 470.63
1700	SPECIAL RESERVE			
	for NON-CAPITAL OUTLAY PROJECTS			\$ -
	Interest	\$ 161.09	\$ 4,745.00	\$ 4,906.09
	Balance	\$ 161.09	\$ 4,745.00	\$ 4,906.09
2000	POSTEMPLOYMENT BENEFITS			
	Interest	\$ 12.07	\$ 353.59	\$ 365.66
	Balance	\$ 12.07	\$ 353.59	\$ 365.66
2500	DEVELOPER FEES			
	Washington Union	\$ 4,248.92		\$ 4,248.92
	Interest	\$ 6.67	\$ 200.10	\$ 206.77
	Balance	\$ 4,255.59	\$ 200.10	\$ 4,455.69
3500	COUNTY SCHOOLS FACILITY FUND			
	Interest	\$ 556.49	\$ 16,371.69	\$ 16,928.18
	Balance	\$ 556.49	\$ 16,371.69	\$ 16,928.18
4009	SPECIAL RESERVE (CHARTER)			
	for CAPITAL OUTLAY PROJECTS			
	Interest	\$ 27.13	\$ 795.62	\$ 822.75
	Balance	\$ 27.13	\$ 795.62	\$ 822.75

Fu: 0100 General Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
						%
**** Total Adjusted Beginning Balance	6,418,334.49	0.00	6,418,334.49	100.00	0.00	0.00
801100 Local Control Funding Formula State Aid - C	3,448,049.00	339,306.00	1,734,230.00	50.30	0.00	1,713,819.00 49.70
801200 Education Protection Account State Aid - Cu	920,584.00	247,830.00	495,659.00	53.84	0.00	424,925.00 46.16
801900 LCFE State Aid - Prior Years	0.00	0.00	4,831.00	0.00	0.00	(4,831.00) 0.00
802100 Home Owners Exemption	2,179.00	0.00	0.00	0.00	0.00	2,179.00 100.00
804100 Secured Tax Rolls	356,285.00	179,172.12	179,172.12	50.29	0.00	177,112.88 49.71
804200 Unsecured Roll Taxes	15,381.00	0.00	887.18	5.77	0.00	14,493.82 94.23
804300 Prior Years' Taxes	2,758.00	0.00	598.95	21.72	0.00	2,159.05 78.28
804400 Supplemental Taxes	19,233.00	1,794.31	12,051.40	62.66	0.00	7,181.60 37.34
804500 Education Revenue Augmentation Fund (ER	(11,532.00)	(11,740.91)	(11,740.91)	101.81	0.00	208.91 (1.81)
804800 Penalties and Interest from Delinquent Tax	227.00	0.00	226.11	99.61	0.00	0.89 0.39
809600 Transfers to Charter Schools in Lieu of Prop	(131,037.00)	(11,721.00)	(61,535.00)	46.96	0.00	(69,502.00) 53.04
818100 Special Education - Entitlement	116,909.00	0.00	(55,871.53)	(47.79)	0.00	172,780.53 147.79
818200 Special Education - Discretionary Grants	952.00	0.00	(315.00)	(33.09)	0.00	1,267.00 133.09
829000 All Other Federal Revenues	518,387.00	13,450.00	145,760.14	28.12	0.00	372,626.86 71.88
829090 All Other Federal Revenues - Carryover	1,071,949.00	0.00	10,662.00	0.99	0.00	1,061,287.00 99.01
829091 All Other Federal Revenues - Unearned Reve	47,938.00	0.00	287,573.58	599.89	0.00	(239,635.58) (499.89)
855000 Mandated Cost Reimbursements	10,448.00	0.00	10,448.00	100.00	0.00	0.00 0.00
856000 State Lottery Revenue	68,726.00	0.00	3,047.83	4.43	0.00	65,678.17 95.57
859000 All Other State Revenues	693,711.00	53,561.00	273,221.00	39.39	0.00	420,490.00 60.61
859091 All Other State Revenues - Deferred Revenu	106,317.00	0.00	257,823.00	242.50	0.00	(151,506.00) (142.50)
866000 Interest	60,000.00	39,991.64	41,349.18	68.92	0.00	18,650.82 31.08
869900 All Other Local Revenues	102,500.00	358.71	70,973.65	69.24	0.00	31,526.35 30.76
879200 Transfers of Apportionments From County O	291,042.00	25,540.00	130,538.00	44.85	0.00	160,504.00 55.15
879201 PRIOR YEAR - Transfers of Apportionment	(8,467.00)	0.00	(8,467.00)	100.00	0.00	0.00 0.00
898000 Contributions from Unrestricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00 0.00
898030 Contribution - Special Education	0.00	0.00	0.00	0.00	0.00	0.00 0.00
**** 8000 Totals	7,702,539.00	877,541.87	3,521,122.70	45.71	0.00	4,181,416.30 54.29
**** Total Income & Beginning Balance	\$14,120,873.49	\$877,541.87	\$9,939,457.19	70.39	\$0.00	\$4,181,416.30 29.61
110000 Teachers Salaries	1,614,427.00	121,019.70	783,000.81	48.50	0.00	831,426.19 51.50
110001 Teachers - Substitutes	91,000.00	9,067.89	52,560.19	57.76	0.00	38,439.81 42.24
110002 Teachers - Stipends	143,454.00	3,020.63	24,044.04	16.76	0.00	119,409.96 83.24
110017 Teachers - CalSTRS Excess Contribution	1,400.00	0.00	0.00	0.00	0.00	1,400.00 100.00

Budget Report
From 12/01/2023 thru 12/31/2023

Fu: 0100 General Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
120000	Certificated Pupil Support Salaries	66,244.00	0.00	3,547.83	5.36	0.00	62,696.17	94.64
130000	Certificated Supervisors' and Administrators'	222,122.00	20,742.16	136,894.67	61.63	0.00	85,227.33	38.37
190000	Other Certificated Salaries	164,534.00	0.00	0.00	0.00	0.00	164,534.00	100.00
**** 1000 Totals		2,303,181.00	153,850.38	1,000,047.54	43.42	0.00	1,303,133.46	56.58
210000	Instructional Aides' Salaries	255,053.00	13,223.83	87,944.23	34.48	0.00	167,108.77	65.52
220000	Classified Support Salaries	290,088.00	14,611.78	89,351.04	30.80	0.00	200,736.96	69.20
220001	Classified Support Salaries- Substitutes	5,000.00	0.00	0.00	0.00	0.00	5,000.00	100.00
220006	Classified Support Salaries-Overtime	3,000.00	40.63	532.24	17.74	0.00	2,467.76	82.26
230000	Classified Supervisors' and Administrators' S	281,107.00	15,416.05	100,469.38	35.74	0.00	180,637.62	64.26
240000	Clerical & Office Salaries	54,717.00	4,877.64	30,003.24	54.83	0.00	24,713.76	45.17
240001	Clerical & Office - Substitutes	3,000.00	0.00	0.00	0.00	0.00	3,000.00	100.00
240006	Clerical & Office-Overtime	600.00	0.00	163.01	27.17	0.00	436.99	72.83
290000	Other Classified Salaries	254,571.00	6,286.93	29,195.83	11.47	0.00	225,375.17	88.53
290002	Other Classified Salaries - Stipends	0.00	683.00	2,049.00	0.00	0.00	(2,049.00)	0.00
**** 2000 Totals		1,147,136.00	55,139.86	339,707.97	29.61	0.00	807,428.03	70.39
310100	State Teachers Retirement System, certifica	536,015.00	27,043.10	165,899.54	30.95	0.00	370,115.46	69.05
310101	STRS, Certificated - Substitutes	17,265.00	1,731.97	9,668.67	56.00	0.00	7,596.33	44.00
310102	STRS, Cert - Stipends	26,253.00	274.58	3,437.04	13.09	0.00	22,815.96	86.91
310200	State Teachers` Retirement System, classifi	0.00	1,181.70	1,181.70	0.00	0.00	(1,181.70)	0.00
320200	Public Employees Retirement System, class	266,375.00	12,840.92	87,146.93	32.72	0.00	179,228.07	67.28
320201	PERS, Class - Substitutes	2,184.00	0.00	0.00	0.00	0.00	2,184.00	100.00
320204	PERS, Class - Extra Help	35.00	0.00	0.00	0.00	0.00	35.00	100.00
320206	PERS, Class - Overtime	480.00	0.00	28.89	6.02	0.00	451.11	93.98
331100	OASDI, Certificated	674.00	0.00	453.63	67.30	0.00	220.37	32.70
331101	OASDI, Cert. Substitutes	1,100.00	0.00	21.70	1.97	0.00	1,078.30	98.03
331200	OASDI, Classified	62,230.00	2,901.58	19,999.94	32.14	0.00	42,230.06	67.86
331201	OASDI, Class. Subs	596.00	0.00	0.00	0.00	0.00	596.00	100.00
331202	OASDI, Class. Stipend	0.00	42.04	117.24	0.00	0.00	(117.24)	0.00
331206	OASDI, Class. Overtime	112.00	2.52	41.42	36.98	0.00	70.58	63.02
332100	Medicare, Certificated	28,578.00	1,957.74	12,903.41	45.15	0.00	15,674.59	54.85
332101	Medicare, Cert. Subs	1,313.00	131.45	762.06	58.04	0.00	550.94	41.96
332102	Medicare, Cert. Stipend	1,968.00	40.86	331.92	16.87	0.00	1,636.08	83.13
332200	Medicare, Classified	14,459.00	768.32	4,767.19	32.97	0.00	9,691.81	67.03

Fu: 0100 General Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
332201	Medicare, Class. Substitutes	133.00	0.00	0.00	0.00	0.00	133.00	100.00
332202	Medicare, Class. Stipend	23.00	9.83	27.42	119.22	0.00	(4.42)	(19.22)
332206	Medicare, Class. Overtime	26.00	0.59	9.68	37.23	0.00	16.32	62.77
340100	Health & Welfare Benefits, Certificated	355,673.00	24,420.51	147,967.59	41.60	0.00	207,705.41	58.40
340200	Health & Welfare Benefits, Classified	304,460.00	11,001.73	90,807.79	29.83	0.00	213,652.21	70.17
350100	State Unemployment Insurance, certificated	23,164.00	(309.26)	825.88	3.57	0.00	22,338.12	96.43
350101	State Unemployment Ins., Cert. - Substitutes	956.00	4.54	26.30	2.75	0.00	929.70	97.25
350102	State Unemployment Ins., Cert - Stipends	1,629.00	1.51	12.29	0.75	0.00	1,616.71	99.25
350200	State Unemployment Insurance, classified	15,435.00	27.19	2,959.59	19.17	0.00	12,475.41	80.83
350201	State Unemployment Ins., Class - Substitutes	97.00	0.00	0.00	0.00	0.00	97.00	100.00
350202	State Unemployment Ins., Class - Stipends	19.00	0.34	1.02	5.37	0.00	17.98	94.63
350206	State Unemployment Ins., Class - Overtime	22.00	0.02	0.36	1.64	0.00	21.64	98.36
360100	Workers Comp, certificated	41,058.00	2,962.82	14,654.32	35.69	0.00	26,403.68	64.31
360101	Workers Comp, Cert - Substitutes	1,971.00	189.52	1,098.53	55.73	0.00	872.47	44.27
360102	Workers Comp, Cert - Stipend	2,975.00	63.14	515.57	17.33	0.00	2,459.43	82.67
360200	Workers Comp, classified	22,738.00	1,137.29	7,042.48	30.97	0.00	15,695.52	69.03
360201	Workers Comp, Class - Substitutes	206.00	0.00	0.00	0.00	0.00	206.00	100.00
360202	Workers Comp, Class - Stipends	35.00	14.27	42.81	122.31	0.00	(7.81)	(22.31)
360206	Workers Comp, Class - Overtime	40.00	0.85	14.50	36.25	0.00	25.50	63.75
370100	OPEB, Allocated, Certificated Positions	13,714.00	0.00	7,138.62	52.05	0.00	6,575.38	47.95
370200	OPEB, Allocated, Classified Positions	26,500.00	0.00	19,370.91	73.10	0.00	7,129.09	26.90
390100	Other Benefits, certificated	2,200.00	700.00	700.00	31.82	0.00	1,500.00	68.18
**** 3000 Totals		1,772,711.00	89,141.67	599,976.94	33.85	0.00	1,172,734.06	66.15
**** 1000 - 3000		5,223,028.00	298,131.91	1,939,732.45	37.14	0.00	3,283,295.55	62.86
410000	Approved Textbooks and Core Curricula Ma	44,429.00	0.00	18,358.99	41.32	689.83	25,380.18	57.13
420000	Books and Reference Material	6,000.00	0.00	0.00	0.00	2,603.33	3,396.67	56.61
430000	Materials and Supplies	1,394,976.57	9,526.40	89,358.33	6.41	12,933.94	1,292,684.30	92.67
430006	Custodial Supplies	14,087.00	0.00	0.00	0.00	0.00	14,087.00	100.00
430008	Food Service Supplies	40,000.00	2,225.62	31,304.08	78.26	372.54	8,323.38	20.81
430009	Fuel & Oil	1,500.00	134.52	829.95	55.33	86.05	584.00	38.93
430014	Other Supplies	5,000.00	0.00	2,400.00	48.00	0.00	2,600.00	52.00
430018	Repair & Maintenance Supplies	74,000.00	757.37	43,728.59	59.09	1,158.52	29,112.89	39.34
440000	Non-Capitalized Equipment	191,600.00	0.00	131,519.75	68.64	680.88	59,399.37	31.00
440001	Non-Capitalized Furniture	5,000.00	0.00	0.00	0.00	0.00	5,000.00	100.00

Budget Report

Fu: 0100 General Fund

	Actuals						Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance		%
440002	Non-Capitalized Computer Equipment	9,600.00	0.00	0.00	0.00	9,600.00	100.00	
440004	Non-Capitalized Network Equipment	10,000.00	0.00	0.00	0.00	10,000.00	100.00	
**** 4000 Totals		1,796,192.57	12,643.91	317,499.69	17.68	18,525.09	1,460,167.79	81.29
520000	Travel and Conferences	52,181.00	5,337.09	17,421.87	33.39	4,680.63	30,078.50	57.64
530000	Dues and Memberships	7,138.00	1,492.20	1,942.20	27.21	0.00	5,195.80	72.79
540000	Insurance	60,000.00	0.00	56,061.00	93.44	0.00	3,939.00	6.57
544000	Pupil Insurance	1,900.00	1,878.50	1,878.50	98.87	0.00	21.50	1.13
550001	Electricity	90,000.00	1,706.69	4,971.97	5.52	822.24	84,205.79	93.56
550005	Laundry	25,000.00	0.00	6,520.35	26.08	525.82	17,953.83	71.82
550006	Pest Control	4,500.00	0.00	1,372.50	30.50	465.00	2,662.50	59.17
550008	Waste Disposal	5,000.00	0.00	2,173.41	43.47	0.00	2,826.59	56.53
550009	Water/Sewer	1,000.00	85.81	203.08	20.31	0.00	796.92	79.69
560000	Rentals, Leases and Repairs & Non Cap Imp	10,000.00	0.00	1,647.89	16.48	0.00	8,352.11	83.52
560001	Alarm	20,000.00	0.00	3,462.00	17.31	1,836.00	14,702.00	73.51
560008	Copier Rental	35,000.00	0.00	8,550.26	24.43	1,678.42	24,771.32	70.78
560014	Portables - Lease	5,000.00	994.55	3,591.51	71.83	1,527.11	(118.62)	(2.37)
580000	Professional/Consulting Services and Operat	2,157,087.00	41,751.37	498,772.70	23.12	328,405.69	1,329,908.61	61.65
580001	Advertising	2,500.00	0.00	0.00	0.00	0.00	2,500.00	100.00
580005	Audit	10,500.00	0.00	6,300.00	60.00	4,200.00	0.00	0.00
580006	Bus Driver Training	350.00	0.00	0.00	0.00	0.00	350.00	100.00
580010	District/County Contracts	226,146.00	10,916.13	28,357.23	12.54	12,311.00	185,477.77	82.02
580012	Drug Testing	350.00	0.00	0.00	0.00	0.00	350.00	100.00
580014	Field Trips	54,805.00	0.00	1,757.62	3.21	17,896.00	35,151.38	64.14
580015	Fingerprinting	1,500.00	0.00	587.00	39.13	190.00	723.00	48.20
580018	Legal Services	30,000.00	0.00	0.00	0.00	0.00	30,000.00	100.00
580026	Printing Services	2,015.00	0.00	0.00	0.00	0.00	2,015.00	100.00
580029	Security	15,000.00	0.00	0.00	0.00	0.00	15,000.00	100.00
590000	Communications	1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
590002	Postage Meter Rental	6,000.00	955.15	2,789.11	46.49	0.00	3,210.89	53.51
590004	Telephone	11,560.00	617.68	3,372.41	29.17	0.00	8,187.59	70.83
590006	Telephone - Cellular	2,000.00	317.86	637.48	31.87	0.00	1,362.52	68.13
590010	Postage/Freight	3,000.00	0.00	0.00	0.00	0.00	3,000.00	100.00
**** 5000 Totals		2,840,532.00	66,053.03	652,370.09	22.97	374,537.91	1,813,624.00	63.85

Fu: 0100 General Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance %
**** 1000 - 5000	9,859,752.57	376,828.85	2,909,602.23	29.51	393,063.00	6,557,087.34 66.50
620002 Architect Fees	60,000.00	0.00	71,599.45	119.33	17,073.72	(28,673.17) (47.79)
620014 Construction - Modernization	1,041,681.00	68,409.50	301,815.00	28.97	106,903.05	632,962.95 60.76
620015 Construction Housing	26,000.00	3,300.00	3,300.00	12.69	2,422.68	20,277.32 77.99
620019 Construction - Inspection	36,400.00	1,400.00	7,000.00	19.23	29,400.00	0.00 0.00
640000 Equipment	394,972.00	0.00	27,215.50	6.89	27,215.50	340,541.00 86.22
650005 Vehicles	40,000.00	0.00	0.00	0.00	0.00	40,000.00 100.00
**** 6000 Totals	1,599,053.00	73,109.50	410,929.95	25.70	183,014.95	1,005,108.10 62.86
**** 1000 - 6000	11,458,805.57	449,938.35	3,320,532.18	28.98	576,077.95	7,562,195.44 65.99
714200 Other Tuition, Excess Costs, and/or Deficits	4,500.00	0.00	0.00	0.00	0.00	4,500.00 100.00
714201 Special Education Transportation Excess Co	0.00	5,734.41	5,734.41	0.00	0.00	(5,734.41) 0.00
731000 Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00 0.00
735000 Transfers of Indirect Costs - Interfund	(56,855.00)	0.00	(6,746.02)	11.87	0.00	(50,108.98) 88.13
743800 Debt Service - Interest	4,840.00	0.00	2,406.85	49.73	0.00	2,433.15 50.27
743900 Other Debt Service - Principal	32,452.00	0.00	13,843.23	42.66	0.00	18,608.77 57.34
978900 Reserve for Economic Uncertainties	130,941.00	0.00	0.00	0.00	0.00	130,941.00 100.00
979000 Undesignated/Unappropriated	130,941.00	0.00	0.00	0.00	0.00	130,941.00 100.00
	119,232.87	0.00	0.00	0.00	0.00	119,232.87 100.00
	119,232.87	0.00	0.00	0.00	0.00	119,232.87 100.00
	11,693,916.44	455,672.76	3,335,770.65	28.53	576,077.95	7,782,067.84 66.55

Fund Summary

Note this summary includes only the account lines that were included on this report

Fu: 0100 General Fund

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$7,702,539.00	\$877,541.87	\$3,521,122.70	45.71	\$0.00	\$4,181,416.30	54.29
Expenditures							
Total: 1000 Certificated	2,303,181.00	153,850.38	1,000,047.54	43.42	0.00	1,303,133.46	56.58
Total: 2000 Classified	1,147,136.00	55,139.86	339,707.97	29.61	0.00	807,428.03	70.39
Total: 3000 Benefits	1,772,711.00	89,141.67	599,976.94	33.85	0.00	1,172,734.06	66.15
Total: 1000 - 3000	5,223,028.00	298,131.91	1,939,732.45	37.14	0.00	3,283,295.55	62.86
Total: 4000 Books & Supplies	1,796,192.57	12,643.91	317,499.69	17.68	18,525.09	1,460,167.79	81.29
Total: 5000 Services & Other	2,840,532.00	66,053.03	652,370.09	22.97	374,537.91	1,813,624.00	63.85
Total: 4000 - 5000	4,636,724.57	78,696.94	969,869.78	20.92	393,063.00	3,273,791.79	70.61
Total: 1000 - 5000	9,859,752.57	376,828.85	2,909,602.23	29.51	393,063.00	6,557,087.34	66.50
Total: 6000 Capital Outlay	1,599,053.00	73,109.50	410,929.95	25.70	183,014.95	1,005,108.10	62.86
Total: 7000 Other Outgo/Financing Uses	(15,063.00)	5,734.41	15,238.47	(101.16)	0.00	(30,301.47)	201.16
Total: 1000 - 7000	11,443,742.57	455,672.76	3,335,770.65	29.15	576,077.95	7,531,893.97	65.82
Total: Net Increase/(Decrease) in Fund Balance	(3,741,203.57)	421,869.11	185,352.05	(4.95)			
Total: Beginning Balance	6,418,334.49	0.00	6,418,334.49	100.00			
Total: Ending Fund Balance (9790)	\$2,677,130.92	\$421,869.11	\$6,603,686.54	246.67			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	250,173.87	0.00	0.00	0.00			
Total: Undesignated	2,426,957.05	421,869.11	6,603,686.54	272.10			

Fu: 0800 Student Activity Special Revenue F

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
**** Total Adjusted Beginning Balance	1,428.25	0.00	1,428.25	100.00	0.00	0.00
866002 Dividends	3.00	0.00	0.00	0.00	0.00	3.00
869900 All Other Local Revenues	2,000.00	0.00	(1,095.84)	(54.79)	0.00	3,095.84
**** 8000 Totals	2,003.00	0.00	(1,095.84)	(54.71)	0.00	3,098.84
**** Total Income & Beginning Balance	\$3,431.25	\$0.00	\$332.41	9.69	\$0.00	\$3,098.84
580000 Professional/Consulting Services and Operat	1,500.00	0.00	0.00	0.00	0.00	1,500.00
**** 5000 Totals	1,500.00	0.00	0.00	0.00	0.00	1,500.00
**** 1000 - 5000	1,500.00	0.00	0.00	0.00	0.00	1,500.00

Fund Summary Note this summary includes only the account lines that were included on this report
Fu: 0800 Student Activity Special Revenue Fund

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$2,003.00	\$0.00	(\$1,095.84)	(54.71)	\$0.00	\$3,098.84	154.71
Expenditures							
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00
Total: 4000 - 5000	1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00
Total: 1000 - 5000	1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00
Total: Net Increase/(Decrease) in Fund Balance	503.00	0.00	(1,095.84)	(217.86)			
Total: Beginning Balance	1,428.25	0.00	1,428.25	100.00			
Total: Ending Fund Balance (9790)	\$1,931.25	\$0.00	\$332.41	17.21			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	1,931.25	0.00	332.41	17.21			

Budget Report
From 12/01/2023 thru 12/31/2023

Fu: 0900 Charter School Fund

	Actuals					Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance	
							%
**** Total Adjusted Beginning Balance	6,269,408.22	0.00	6,269,408.22	100.00	0.00	0.00	0.00
801100 Local Control Funding Formula State Aid - C	2,449,819.00	225,736.00	1,153,762.00	47.10	0.00	1,296,057.00	52.90
801200 Education Protection Account State Aid - Cu	791,025.00	197,757.00	395,513.00	50.00	0.00	395,512.00	50.00
801900 LCFE State Aid - Prior Years	0.00	0.00	(580,381.00)	0.00	0.00	580,381.00	0.00
809600 Transfers to Charter Schools in Lieu of Prop	131,037.00	11,721.00	61,535.00	46.96	0.00	69,502.00	53.04
829000 All Other Federal Revenues	101,997.00	0.00	0.00	0.00	0.00	101,997.00	100.00
855000 Mandated Cost Reimbursements	11,322.00	0.00	9,137.00	80.70	0.00	2,185.00	19.30
856000 State Lottery Revenue	45,773.00	0.00	21,133.81	46.17	0.00	24,639.19	53.83
859000 All Other State Revenues	158,543.00	1,591.00	(4,133.72)	(2.61)	0.00	162,676.72	102.61
866000 Interest	36,000.00	35,191.64	36,386.05	101.07	0.00	(386.05)	(1.07)
869900 All Other Local Revenues	373.00	0.00	0.00	0.00	0.00	373.00	100.00
898000 Contributions from Unrestricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
898030 Contribution - Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**** 8000 Totals	3,725,889.00	471,996.64	1,092,952.14	29.33	0.00	2,632,936.86	70.67
**** Total Income & Beginning Balance	\$9,995,297.22	\$471,996.64	\$7,362,360.36	73.66	\$0.00	\$2,632,936.86	26.34
110000 Teachers Salaries	814,948.00	82,408.57	388,335.97	47.65	0.00	426,612.03	52.35
110001 Teachers - Substitutes	31,891.00	1,702.50	5,675.00	17.79	0.00	26,216.00	82.21
110002 Teachers - Stipends	14,000.00	1,200.00	3,364.20	24.03	0.00	10,635.80	75.97
120000 Certificated Pupil Support Salaries	206,479.00	19,172.72	101,239.04	49.03	0.00	105,239.96	50.97
130000 Certificated Supervisors' and Administrators'	357,378.00	20,166.87	123,519.18	34.56	0.00	233,858.82	65.44
130002 Certificated Supervisors/Administrators - St	2,500.00	0.00	2,500.00	100.00	0.00	0.00	0.00
190000 Other Certificated Salaries	91,756.00	0.00	0.00	0.00	0.00	91,756.00	100.00
190002 Other Certificated - Stipend	1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
**** 1000 Totals	1,519,952.00	124,650.66	624,633.39	41.10	0.00	895,318.61	58.90
210000 Instructional Aides' Salaries	16,550.00	1,600.91	8,188.44	49.48	0.00	8,361.56	50.52
220000 Classified Support Salaries	30,000.00	0.00	0.00	0.00	0.00	30,000.00	100.00
230000 Classified Supervisors' and Administrators' S	296,271.00	14,384.05	91,069.57	30.74	0.00	205,201.43	69.26
240000 Clerical & Office Salaries	237,641.00	16,549.36	96,718.39	40.70	0.00	140,922.61	59.30
240006 Clerical & Office-Overtime	500.00	0.00	0.00	0.00	0.00	500.00	100.00
290000 Other Classified Salaries	34,242.00	0.00	0.00	0.00	0.00	34,242.00	100.00
290001 Other Classified Salaries- Substitutes	6,000.00	0.00	0.00	0.00	0.00	6,000.00	100.00
**** 2000 Totals	621,204.00	32,534.32	195,976.40	31.55	0.00	425,227.60	68.45

Budget Report
From 12/01/2023 thru 12/31/2023

Fu: 0900 Charter School Fund

		Working	Actuals			Unencumbered		
			Current	Year To Date	%	Encumbered	Balance	%
310100	State Teachers Retirement System, certifica	405,970.00	23,249.15	112,671.17	27.75	0.00	293,298.83	72.25
310101	STRS, Certificated - Substitutes	800.00	0.00	0.00	0.00	0.00	800.00	100.00
310102	STRS, Cert - Stipends	2,867.00	229.20	1,065.48	37.16	0.00	1,801.52	62.84
320200	Public Employees Retirement System, class	142,724.00	8,680.14	52,269.42	36.62	0.00	90,454.58	63.38
320201	PERS, Class - Substitutes	350.00	0.00	0.00	0.00	0.00	350.00	100.00
331200	OASDI, Classified	27,816.00	1,963.58	11,861.36	42.64	0.00	15,954.64	57.36
331201	OASDI, Class. Subs	372.00	0.00	0.00	0.00	0.00	372.00	100.00
331202	OASDI, Class. Stipend	233.00	0.00	0.00	0.00	0.00	233.00	100.00
331206	OASDI, Class. Overtime	26.00	0.00	0.00	0.00	0.00	26.00	100.00
332100	Medicare, Certificated	20,300.00	1,693.20	8,561.59	42.18	0.00	11,738.41	57.82
332101	Medicare, Cert. Subs	462.00	24.69	82.29	17.81	0.00	379.71	82.19
332102	Medicare, Cert. Stipend	217.00	16.84	82.44	37.99	0.00	134.56	62.01
332200	Medicare, Classified	8,044.00	459.23	2,774.04	34.49	0.00	5,269.96	65.51
332201	Medicare, Class. Substitutes	87.00	0.00	0.00	0.00	0.00	87.00	100.00
332202	Medicare, Class. Stipend	222.00	0.00	0.00	0.00	0.00	222.00	100.00
332206	Medicare, Class. Overtime	6.00	0.00	0.00	0.00	0.00	6.00	100.00
340100	Health & Welfare Benefits, Certificated	241,500.00	18,191.61	87,578.44	36.26	0.00	153,921.56	63.74
340200	Health & Welfare Benefits, Classified	125,823.00	5,790.74	33,878.98	26.93	0.00	91,944.02	73.07
350100	State Unemployment Insurance, certificated	9,262.00	60.86	306.48	3.31	0.00	8,955.52	96.69
350101	State Unemployment Ins., Cert. - Substitutes	159.00	0.85	2.84	1.79	0.00	156.16	98.21
350102	State Unemployment Ins., Cert - Stipends	69.00	0.60	2.93	4.25	0.00	66.07	95.75
350200	State Unemployment Insurance, classified	4,048.00	16.26	97.95	2.42	0.00	3,950.05	97.58
350201	State Unemployment Ins., Class - Substitutes	30.00	0.00	0.00	0.00	0.00	30.00	100.00
350202	State Unemployment Ins., Class - Stipends	19.00	0.00	0.00	0.00	0.00	19.00	100.00
350206	State Unemployment Ins., Class - Overtime	3.00	0.00	0.00	0.00	0.00	3.00	100.00
360100	Workers Comp, certificated	30,428.00	2,544.52	12,808.86	42.10	0.00	17,619.14	57.90
360101	Workers Comp, Cert - Substitutes	699.00	35.58	118.61	16.97	0.00	580.39	83.03
360102	Workers Comp, Cert - Stipend	326.00	25.08	122.58	37.60	0.00	203.42	62.40
360200	Workers Comp, classified	18,303.00	679.99	4,096.02	22.38	0.00	14,206.98	77.62
360201	Workers Comp, Class - Substitutes	131.00	0.00	0.00	0.00	0.00	131.00	100.00
360202	Workers Comp, Class - Stipends	85.00	0.00	0.00	0.00	0.00	85.00	100.00
360206	Workers Comp, Class - Overtime	9.00	0.00	0.00	0.00	0.00	9.00	100.00
370100	OPEB, Allocated, Certificated Positions	12,000.00	0.00	0.00	0.00	0.00	12,000.00	100.00
370200	OPEB, Allocated, Classified Positions	25,214.00	0.00	0.00	0.00	0.00	25,214.00	100.00

Fu: 0900 Charter School Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
**** 3000 Totals	1,078,604.00	63,662.12	328,381.48	30.45	0.00	750,222.52
**** 1000 - 3000	3,219,760.00	220,847.10	1,148,991.27	35.69	0.00	2,070,768.73
410000 Approved Textbooks and Core Curricula Ma	262,360.00	0.00	52,984.29	20.20	9,372.96	200,002.75
420002 EC 60247 - Secondary	11,000.00	0.00	160.00	1.45	0.00	10,840.00
430000 Materials and Supplies	407,381.00	736.60	30,677.95	7.53	7,752.80	368,950.25
430004 Computer Software	500.00	0.00	0.00	0.00	0.00	500.00
430006 Custodial Supplies	5,000.00	0.00	0.00	0.00	0.00	5,000.00
430009 Fuel & Oil	2,000.00	134.52	829.96	41.50	86.05	1,083.99
430014 Other Supplies	5,100.00	149.51	594.92	11.67	0.00	4,505.08
430018 Repair & Maintenance Supplies	8,000.00	0.00	0.00	0.00	0.00	8,000.00
440000 Non-Capitalized Equipment	10,900.00	0.00	(8,328.69)	(76.41)	0.00	19,228.69
440001 Non-Capitalized Furniture	1,000.00	0.00	0.00	0.00	0.00	1,000.00
440002 Non-Capitalized Computer Equipment	6,444.00	0.00	0.00	0.00	0.00	6,444.00
440004 Non-Capitalized Network Equipment	10,000.00	0.00	0.00	0.00	0.00	10,000.00
**** 4000 Totals	729,685.00	1,020.63	76,918.43	10.54	17,211.81	635,554.76
520000 Travel and Conferences	63,156.00	1,463.34	5,510.34	8.72	18,239.44	39,406.22
530000 Dues and Memberships	7,500.00	0.00	0.00	0.00	0.00	7,500.00
544000 Pupil Insurance	1,900.00	1,878.50	1,878.50	98.87	0.00	21.50
550001 Electricity	25,000.00	826.74	13,451.64	53.81	434.25	11,114.11
550006 Pest Control	4,000.00	237.98	2,043.41	51.09	854.00	1,102.59
550008 Waste Disposal	4,000.00	0.00	2,173.44	54.34	0.00	1,826.56
550009 Water/Sewer	5,500.00	294.80	1,799.59	32.72	0.00	3,700.41
560000 Rentals, Leases and Repairs & Non Cap Imp	3,000.00	0.00	0.00	0.00	0.00	3,000.00
560001 Alarm	4,500.00	0.00	0.00	0.00	0.00	4,500.00
560002 Building Rental/Lease	233,000.00	21,656.81	132,751.01	56.97	12,141.07	88,107.92
560008 Copier Rental	42,000.00	0.00	17,100.52	40.72	3,356.84	21,542.64
560014 Portables - Lease	5,000.00	0.00	1,198.77	23.98	0.00	3,801.23
560022 Vehicle Repairs	1,600.00	0.00	0.00	0.00	0.00	1,600.00
580000 Professional/Consulting Services and Operat	815,653.49	0.00	42,564.23	5.22	26,185.32	746,903.94
580001 Advertising	1,000.00	0.00	0.00	0.00	0.00	1,000.00
580005 Audit	10,500.00	0.00	6,300.00	60.00	4,200.00	0.00
580010 District/County Contracts	53,723.00	0.00	0.00	0.00	0.00	53,723.00
580014 Field Trips	74,652.00	35.00	35.00	0.05	0.00	74,617.00

Fu: 0900 Charter School Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance %
580015	Fingerprinting	500.00	0.00	0.00	0.00	500.00 100.00
580018	Legal Services	30,000.00	0.00	0.00	0.00	30,000.00 100.00
580037	Janitorial Services/Contracts	25,000.00	7,285.00	29.14	0.00	17,715.00 70.86
590002	Postage Meter Rental	3,100.00	0.00	0.00	0.00	3,100.00 100.00
590004	Telephone	10,000.00	1,474.72	85.15	0.00	1,485.40 14.85
590006	Telephone - Cellular	1,200.00	0.00	36.39	0.00	763.32 63.61
590008	Telephone - Internet Service	26,000.00	0.00	38.56	1,667.92	14,305.38 55.02
590010	Postage/Freight	2,500.00	0.00	0.00	0.00	2,500.00 100.00
	**** 5000 Totals	1,453,984.49	27,867.89	17.41	67,078.84	1,133,836.22 77.98
	**** 1000 - 5000	5,403,429.49	249,735.62	27.37	84,290.65	3,840,159.71 71.07
735000	Transfers of Indirect Costs - Interfund	13,104.00	0.00	283.84	0.00	12,820.16 97.83
743800	Debt Service - Interest	106.00	0.00	0.00	0.00	106.00 100.00
743900	Other Debt Service - Principal	18,000.00	0.00	0.00	0.00	18,000.00 100.00
979000	Undesignated/Unappropriated	7,629.00	0.00	0.00	0.00	7,629.00 100.00
		7,629.00	0.00	0.00	0.00	7,629.00 100.00
		5,442,268.49	249,735.62	27.18	84,290.65	3,878,714.87 71.27

Fund Summary
Fu: 0900 Charter School Fund

Note this summary includes only the account lines that were included on this report

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance %
Revenues						
Total: 8000 Revenues	\$3,725,889.00	\$471,996.64	\$1,092,952.14	29.33	\$0.00	\$2,632,936.86 70.67
Expenditures						
Total: 1000 Certificated	1,519,952.00	124,650.66	624,633.39	41.10	0.00	895,318.61 58.90
Total: 2000 Classified	621,204.00	32,534.32	195,976.40	31.55	0.00	425,227.60 68.45
Total: 3000 Benefits	1,078,604.00	63,662.12	328,381.48	30.45	0.00	750,222.52 69.55
Total: 1000 - 3000	3,219,760.00	220,847.10	1,148,991.27	35.69	0.00	2,070,768.73 64.31
Total: 4000 Books & Supplies	729,685.00	1,020.63	76,918.43	10.54	17,211.81	635,554.76 87.10
Total: 5000 Services & Other	1,453,984.49	27,867.89	253,069.43	17.41	67,078.84	1,133,836.22 77.98
Total: 4000 - 5000	2,183,669.49	28,888.52	329,987.86	15.11	84,290.65	1,769,390.98 81.03
Total: 1000 - 5000	5,403,429.49	249,735.62	1,478,979.13	27.37	84,290.65	3,840,159.71 71.07
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total: 7000 Other Outgo/Financing Uses	31,210.00	0.00	283.84	0.91	0.00	30,926.16 99.09
Total: 1000 - 7000	5,434,639.49	249,735.62	1,479,262.97	27.22	84,290.65	3,871,085.87 71.23
Total: Net Increase/(Decrease) in Fund Balance	(1,708,750.49)	222,261.02	(386,310.83)	22.61		
Total: Beginning Balance	6,269,408.22	0.00	6,269,408.22	100.00		
Total: Ending Fund Balance (9790)	\$4,560,657.73	\$222,261.02	\$5,883,097.39	129.00		
Components of Ending Fund Balance						
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00		
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00		
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00		
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00		
Total: Unassigned (9789 - 9790)	7,629.00	0.00	0.00	0.00		
Total: Undesignated	4,553,028.73	222,261.02	5,883,097.39	129.21		

Fu: 1200 Child Development Fund

	Actuals				Unencumbered		
	Working	Current	Year To Date	%	Encumbered	Balance	%
**** Total Adjusted Beginning Balance	81,812.76	0.00	81,812.76	100.00	0.00	0.00	0.00
859000 All Other State Revenues	336,203.00	0.00	225,022.00	66.93	0.00	111,181.00	33.07
859001 All Other State Revenue - Prior Year	20,199.00	0.00	11,525.00	57.06	0.00	8,674.00	42.94
859091 All Other State Revenues - Deferred Revenue	277,616.00	0.00	277,617.07	100.00	0.00	(1.07)	0.00
866000 Interest	5,950.00	2,971.57	3,072.33	51.64	0.00	2,877.67	48.36
**** 8000 Totals	639,968.00	2,971.57	517,236.40	80.82	0.00	122,731.60	19.18
**** Total Income & Beginning Balance	\$721,780.76	\$2,971.57	\$599,049.16	83.00	\$0.00	\$122,731.60	17.00
110000 Teachers Salaries	42,903.00	2,555.13	19,480.53	45.41	0.00	23,422.47	54.59
110001 Teachers - Substitutes	40,000.00	175.00	12,400.00	31.00	0.00	27,600.00	69.00
**** 1000 Totals	82,903.00	2,730.13	31,880.53	38.46	0.00	51,022.47	61.54
210000 Instructional Aides' Salaries	44,889.00	2,748.55	17,479.22	38.94	0.00	27,409.78	61.06
210001 Instructional Aides - Substitutes	3,000.00	0.00	0.38	0.01	0.00	2,999.62	99.99
230000 Classified Supervisors' and Administrators' S	4,475.00	0.00	1,180.75	26.39	0.00	3,294.25	73.61
**** 2000 Totals	52,364.00	2,748.55	18,660.35	35.64	0.00	33,703.65	64.36
310100 State Teachers Retirement System, certifica	12,894.00	488.03	3,720.78	28.86	0.00	9,173.22	71.14
310101 STRS, Certificated - Substitutes	5,000.00	33.42	2,368.39	47.37	0.00	2,631.61	52.63
320200 Public Employees Retirement System, class	9,307.00	733.31	4,978.42	53.49	0.00	4,328.58	46.51
320201 PERS, Class - Substitutes	761.00	0.00	0.10	0.01	0.00	760.90	99.99
331101 OASDI, Cert.Substitutes	62.00	0.00	0.00	0.00	0.00	62.00	100.00
331200 OASDI, Classified	2,275.00	170.41	1,152.01	50.64	0.00	1,122.99	49.36
331201 OASDI, Class. Subs	1.00	0.00	0.02	2.00	0.00	0.98	98.00
332100 Medicare, Certificated	622.00	37.05	282.45	45.41	0.00	339.55	54.59
332101 Medicare, Cert. Subs	500.00	2.54	179.80	35.96	0.00	320.20	64.04
332200 Medicare, Classified	532.00	39.85	269.42	50.64	0.00	262.58	49.36
332201 Medicare, Class. Substitutes	22.00	0.00	0.01	0.05	0.00	21.99	99.95
340100 Health & Welfare Benefits, Certificated	12,500.00	1,062.59	6,291.72	50.33	0.00	6,208.28	49.67
340200 Health & Welfare Benefits, Classified	650.00	0.00	219.34	33.74	0.00	430.66	66.26
350100 State Unemployment Insurance, certificated	215.00	1.28	9.76	4.54	0.00	205.24	95.46
350101 State Unemployment Ins., Cert. - Substitutes	22.00	0.09	6.19	28.14	0.00	15.81	71.86
350200 State Unemployment Insurance, classified	182.00	1.37	9.34	5.13	0.00	172.66	94.87
350201 State Unemployment Ins., Class - Substitutes	15.00	0.00	0.00	0.00	0.00	15.00	100.00
360100 Workers Comp, certificated	940.00	53.40	407.14	43.31	0.00	532.86	56.69

Fu: 1200 Child Development Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
360101	Workers Comp, Cert - Substitutes	500.00	3.66	259.15	51.83	0.00	240.85	48.17
360200	Workers Comp, classified	803.00	57.44	389.96	48.56	0.00	413.04	51.44
360201	Workers Comp, Class - Substitutes	66.00	0.00	0.01	0.02	0.00	65.99	99.98
370200	OPEB, Allocated, Classified Positions	12,500.00	0.00	0.00	0.00	0.00	12,500.00	100.00
	**** 3000 Totals	60,369.00	2,684.44	20,544.01	34.03	0.00	39,824.99	65.97
	**** 1000 - 3000	195,636.00	8,163.12	71,084.89	36.34	0.00	124,551.11	63.66
430000	Materials and Supplies	23,800.00	0.00	685.68	2.88	0.00	23,114.32	97.12
	**** 4000 Totals	23,800.00	0.00	685.68	2.88	0.00	23,114.32	97.12
520000	Travel and Conferences	100.00	0.00	0.00	0.00	0.00	100.00	100.00
550001	Electricity	13,000.00	0.00	7,250.39	55.77	0.00	5,749.61	44.23
580000	Professional/Consulting Services and Operat	257,831.00	307.80	1,929.12	0.75	0.00	255,901.88	99.25
	**** 5000 Totals	270,931.00	307.80	9,179.51	3.39	0.00	261,751.49	96.61
	**** 1000 - 5000	490,367.00	8,470.92	80,950.08	16.51	0.00	409,416.92	83.49
735000	Transfers of Indirect Costs - Interfund	13,608.00	0.00	6,462.18	47.49	0.00	7,145.82	52.51
979000	Undesignated/Unappropriated	100.00	0.00	0.00	0.00	0.00	100.00	100.00
		100.00	0.00	0.00	0.00	0.00	100.00	100.00
		504,075.00	8,470.92	87,412.26	17.34	0.00	416,662.74	82.66

Fund Summary
Fu: 1200 Child Development Fund

Note this summary includes only the account lines that were included on this report

	Actuals			Unencumbered	
	Working	Current	Year To Date	% Encumbered	Balance %
Revenues					
Total: 8000 Revenues	\$639,968.00	\$2,971.57	\$517,236.40	80.82	\$0.00 \$122,731.60 19.18
Expenditures					
Total: 1000 Certificated	82,903.00	2,730.13	31,880.53	38.46	0.00 51,022.47 61.54
Total: 2000 Classified	52,364.00	2,748.55	18,660.35	35.64	0.00 33,703.65 64.36
Total: 3000 Benefits	60,369.00	2,684.44	20,544.01	34.03	0.00 39,824.99 65.97
Total: 1000 - 3000	195,636.00	8,163.12	71,084.89	36.34	0.00 124,551.11 63.66
Total: 4000 Books & Supplies	23,800.00	0.00	685.68	2.88	0.00 23,114.32 97.12
Total: 5000 Services & Other	270,931.00	307.80	9,179.51	3.39	0.00 261,751.49 96.61
Total: 4000 - 5000	294,731.00	307.80	9,865.19	3.35	0.00 284,865.81 96.65
Total: 1000 - 5000	490,367.00	8,470.92	80,950.08	16.51	0.00 409,416.92 83.49
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00 0.00 0.00
Total: 7000 Other Outgo/Financing Uses	13,608.00	0.00	6,462.18	47.49	0.00 7,145.82 52.51
Total: 1000 - 7000	503,975.00	8,470.92	87,412.26	17.34	0.00 416,562.74 82.66
Total: Net Increase/(Decrease) in Fund Balance	135,993.00	(5,499.35)	429,824.14	316.06	
Total: Beginning Balance	81,812.76	0.00	81,812.76	100.00	
Total: Ending Fund Balance (9790)	\$217,805.76	(\$5,499.35)	\$511,636.90	234.91	
Components of Ending Fund Balance					
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00	
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00	
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00	
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00	
Total: Unassigned (9789 - 9790)	100.00	0.00	0.00	0.00	
Total: Undesignated	217,705.76	(5,499.35)	511,636.90	235.01	

Fu: 1300 Cafeteria Fund

		Actuals				Unencumbered			
		Working	Current	Year To Date	%	Encumbered	Balance		
								%	
**** Total Adjusted Beginning Balance									
822000	Child Nutrition Programs	160,827.56	0.00	160,827.56	100.00	0.00	0.00	0.00	
822001	Child Nutrition - Brkfst	65,000.00	0.00	15,338.66	23.60	0.00	49,661.34	76.40	
822001	Child Nutrition - Brkfst	120,000.00	0.00	17,633.07	14.69	0.00	102,366.93	85.31	
822002	Child Nutrition - Lunch	275,000.00	0.00	81,870.96	29.77	0.00	193,129.04	70.23	
829000	All Other Federal Revenues	0.00	0.00	(1,500.00)	0.00	0.00	1,500.00	0.00	
852000	Child Nutrition	19,000.00	0.00	0.00	0.00	0.00	19,000.00	100.00	
852001	Child Nutrition - Brkfst	0.00	0.00	(2,783.45)	0.00	0.00	2,783.45	0.00	
852002	Child Nutrition - Lunch	0.00	0.00	(5,668.04)	0.00	0.00	5,668.04	0.00	
863401	Food Sales - Adult Meals	2,500.00	248.00	2,305.00	92.20	0.00	195.00	7.80	
866000	Interest	2,000.00	741.85	767.06	38.35	0.00	1,232.94	61.65	
**** 8000 Totals		483,500.00	989.85	107,963.26	22.33	0.00	375,536.74	77.67	
**** Total Income & Beginning Balance		\$644,327.56	\$989.85	\$268,790.82	41.72	\$0.00	\$375,536.74	58.28	
220000	Classified Support Salaries	94,768.00	9,300.75	65,906.12	69.54	0.00	28,861.88	30.46	
220001	Classified Support Salaries- Substitutes	1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00	
230000	Classified Supervisors' and Administrators' S	80,124.00	6,677.03	40,062.18	50.00	0.00	40,061.82	50.00	
**** 2000 Totals		176,392.00	15,977.78	105,968.30	60.08	0.00	70,423.70	39.92	
320200	Public Employees Retirement System, class	45,241.00	5,082.66	29,911.46	66.12	0.00	15,329.54	33.88	
320201	PERS, Class - Substitutes	300.00	0.00	0.00	0.00	0.00	300.00	100.00	
331200	OASDI, Classified	10,513.00	1,149.33	6,805.34	64.73	0.00	3,707.66	35.27	
331201	OASDI, Class. Subs	310.00	0.00	0.00	0.00	0.00	310.00	100.00	
332200	Medicare, Classified	2,459.00	268.79	1,591.58	64.72	0.00	867.42	35.28	
332201	Medicare, Class. Substitutes	73.00	0.00	0.00	0.00	0.00	73.00	100.00	
340200	Health & Welfare Benefits, Classified	33,330.00	4,299.96	24,993.72	74.99	0.00	8,336.28	25.01	
350200	State Unemployment Insurance, classified	2,033.00	9.53	56.08	2.76	0.00	1,976.92	97.24	
350201	State Unemployment Ins., Class - Substitutes	60.00	0.00	0.00	0.00	0.00	60.00	100.00	
360200	Workers Comp, classified	3,713.00	398.16	2,343.20	63.11	0.00	1,369.80	36.89	
360201	Workers Comp, Class - Substitutes	110.00	0.00	0.00	0.00	0.00	110.00	100.00	
370200	OPEB, Allocated, Classified Positions	13,168.00	0.00	0.00	0.00	0.00	13,168.00	100.00	
**** 3000 Totals		111,310.00	11,208.43	65,701.38	59.03	0.00	45,608.62	40.97	
**** 1000 - 3000		287,702.00	27,186.21	171,669.68	59.67	0.00	116,032.32	40.33	
430000	Materials and Supplies	2,500.00	738.78	1,626.09	65.04	51.27	822.64	32.91	
430008	Food Service Supplies	37,787.00	967.82	3,345.25	8.85	16.88	34,424.87	91.10	

Budget Report
From 12/01/2023 thru 12/31/2023

Fu: 1300 Cafeteria Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
470000	Food	173,590.00	2,755.07	59,581.79	34.32	79,344.17	34,664.04	19.97
	**** 4000 Totals	213,877.00	4,461.67	64,553.13	30.18	79,412.32	69,911.55	32.69
520000	Travel and Conferences	2,000.00	0.00	139.00	6.95	0.00	1,861.00	93.05
580000	Professional/Consulting Services and Operat	2,000.00	0.00	53.93	2.70	0.00	1,946.07	97.30
	**** 5000 Totals	4,000.00	0.00	192.93	4.82	0.00	3,807.07	95.18
	**** 1000 - 5000	505,579.00	31,647.88	236,415.74	46.76	79,412.32	189,750.94	37.53
735000	Transfers of Indirect Costs - Interfund	30,143.00	0.00	0.00	0.00	0.00	30,143.00	100.00
979000	Undesignated/Unappropriated	500.00	0.00	0.00	0.00	0.00	500.00	100.00
		500.00	0.00	0.00	0.00	0.00	500.00	100.00
		536,222.00	31,647.88	236,415.74	44.09	79,412.32	220,393.94	41.10

Fund Summary
Fu: 1300 Cafeteria Fund

Note this summary includes only the account lines that were included on this report

	Actuals			Unencumbered		
	Working	Current	Year To Date	%	Encumbered	Balance %
Revenues						
Total: 8000 Revenues	\$483,500.00	\$989.85	\$107,963.26	22.33	\$0.00	\$375,536.74 77.67
Expenditures						
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	176,392.00	15,977.78	105,968.30	60.08	0.00	70,423.70 39.92
Total: 3000 Benefits	111,310.00	11,208.43	65,701.38	59.03	0.00	45,608.62 40.97
Total: 1000 - 3000	287,702.00	27,186.21	171,669.68	59.67	0.00	116,032.32 40.33
Total: 4000 Books & Supplies	213,877.00	4,461.67	64,553.13	30.18	79,412.32	69,911.55 32.69
Total: 5000 Services & Other	4,000.00	0.00	192.93	4.82	0.00	3,807.07 95.18
Total: 4000 - 5000	217,877.00	4,461.67	64,746.06	29.72	79,412.32	73,718.62 33.83
Total: 1000 - 5000	505,579.00	31,647.88	236,415.74	46.76	79,412.32	189,750.94 37.53
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	30,143.00	0.00	0.00	0.00	0.00	30,143.00 100.00
Total: 1000 - 7000	535,722.00	31,647.88	236,415.74	44.13	79,412.32	219,893.94 41.05
Total: Net Increase/(Decrease) in Fund Balance	(52,222.00)	(30,658.03)	(128,452.48)	245.97		
Total: Beginning Balance	160,827.56	0.00	160,827.56	100.00		
Total: Ending Fund Balance (9790)	\$108,605.56	(\$30,658.03)	\$32,375.08	29.81		
Components of Ending Fund Balance						
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00		
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00		
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00		
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00		
Total: Unassigned (9789 - 9790)	500.00	0.00	0.00	0.00		
Total: Undesignated	108,105.56	(30,658.03)	32,375.08	29.95		

Fu: 1400 Deferred Maintenance Fund

		Actuals			Unencumbered			
		Working	Current	Year To Date	%	Encumbered	Balance	%
866000	**** Total Adjusted Beginning Balance	71,653.72	0.00	71,653.72	100.00	0.00	0.00	0.00
	Interest	3,000.00	455.12	470.63	15.69	0.00	2,529.37	84.31
	**** 8000 Totals	3,000.00	455.12	470.63	15.69	0.00	2,529.37	84.31
	**** Total Income & Beginning Balance	\$74,653.72	\$455.12	\$72,124.35	96.61	\$0.00	\$2,529.37	3.39
979000	Undesignated/Unappropriated	800.00	0.00	0.00	0.00	0.00	800.00	100.00
		800.00	0.00	0.00	0.00	0.00	800.00	100.00
		800.00	0.00	0.00	0.00	0.00	800.00	100.00
		800.00	0.00	0.00	0.00	0.00	800.00	100.00

Fund Summary
Fu: 1400 Deferred Maintenance Fund

Note this summary includes only the account lines that were included on this report

	Actuals					Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$3,000.00	\$455.12	\$470.63	15.69	\$0.00	\$2,529.37	84.31
Expenditures							
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	3,000.00	455.12	470.63	15.69			
Total: Beginning Balance	71,653.72	0.00	71,653.72	100.00			
Total: Ending Fund Balance (9790)	\$74,653.72	\$455.12	\$72,124.35	96.61			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	800.00	0.00	0.00	0.00			
Total: Undesignated	73,853.72	455.12	72,124.35	97.66			

Fund Summary Note this summary includes only the account lines that were included on this report
Fu: 1700 Special Reserve Fund for Other Than Capital Outlay Projects

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
Revenues					
Total: 8000 Revenues	\$11,500.00	\$4,745.00	\$4,906.09	\$0.00	\$6,593.91
Expenditures					
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	11,500.00	4,745.00	4,906.09	42.66	
Total: Beginning Balance	747,045.75	0.00	747,045.75	100.00	
Total: Ending Fund Balance (9790)	\$758,545.75	\$4,745.00	\$751,951.84	99.13	
Components of Ending Fund Balance					
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00	
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00	
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00	
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00	
Total: Unassigned (9789 - 9790)	3,000.00	0.00	0.00	0.00	
Total: Undesignated	755,545.75	4,745.00	751,951.84	99.52	

Budget Report
From 12/01/2023 thru 12/31/2023

Fu: 2000 Special Reserve Fund for Postempl

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
866000	**** Total Adjusted Beginning Balance	55,669.05	0.00	55,669.05	100.00	0.00	0.00	
	Interest	800.00	353.59	365.66	45.71	0.00	434.34	54.29
	**** 8000 Totals	800.00	353.59	365.66	45.71	0.00	434.34	54.29
	**** Total Income & Beginning Balance	\$56,469.05	\$353.59	\$56,034.71	99.23	\$0.00	\$434.34	0.77

Fund Summary Note this summary includes only the account lines that were included on this report
Fu: 2000 Special Reserve Fund for Postemployment Benefits

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$800.00	\$353.59	\$365.66	45.71	\$0.00	\$434.34	54.29
Expenditures							
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	800.00	353.59	365.66	45.71			
Total: Beginning Balance	55,669.05	0.00	55,669.05	100.00			
Total: Ending Fund Balance (9790)	\$56,469.05	\$353.59	\$56,034.71	99.23			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	56,469.05	353.59	56,034.71	99.23			

Fu: 2500 Capital Facilities Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
**** Total Adjusted Beginning Balance	31,364.14	0.00	31,364.14	100.00	0.00	0.00
866000 Interest	500.00	200.10	206.77	41.35	0.00	293.23
868100 Mitigation/Developer Fees	4,300.00	0.00	4,248.92	98.81	0.00	51.08
898000 Contributions from Unrestricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00
**** 8000 Totals	4,800.00	200.10	4,455.69	92.83	0.00	344.31
**** Total Income & Beginning Balance	\$36,164.14	\$200.10	\$35,819.83	99.05	\$0.00	\$344.31
						7.17
						0.95

Fund Summary
Fu: 2500 Capital Facilities Fund

Note this summary includes only the account lines that were included on this report

	Actuals			Unencumbered		
	Working	Current	Year To Date	%	Encumbered	Balance %
Revenues						
Total: 8000 Revenues	\$4,800.00	\$200.10	\$4,455.69	92.83	\$0.00	\$344.31 7.17
Expenditures						
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	4,800.00	200.10	4,455.69	92.83		
Total: Beginning Balance	31,364.14	0.00	31,364.14	100.00		
Total: Ending Fund Balance (9790)	\$36,164.14	\$200.10	\$35,819.83	99.05		
Components of Ending Fund Balance						
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00		
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00		
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00		
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00		
Total: Unassigned (9789 - 9790)	0.00	0.00	0.00	0.00		
Total: Undesignated	36,164.14	200.10	35,819.83	99.05		

Fu: 3500 County School Facilities Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
**** Total Adjusted Beginning Balance	2,609,357.21	0.00	2,609,357.21	100.00	0.00	0.00
Interest	60,000.00	16,371.69	16,927.28	28.21	0.00	43,072.72
**** 8000 Totals	60,000.00	16,371.69	16,927.28	28.21	0.00	43,072.72
**** Total Income & Beginning Balance	\$2,669,357.21	\$16,371.69	\$2,626,284.49	98.39	\$0.00	\$43,072.72
Architect Fees	330,000.00	(46,643.50)	43,578.87	13.21	6,700.51	279,720.62
DSA Plans Check Fee	1,140.00	0.00	0.00	0.00	0.00	1,140.00
Construction - Modernization	1,872,147.00	246,468.95	1,250,110.09	66.77	622,036.01	0.90
Construction - Inspection	25,200.00	5,600.00	33,600.00	133.33	5,600.00	(14,000.00)
**** 6000 Totals	2,228,487.00	205,425.45	1,327,288.96	59.56	634,336.52	266,861.52
**** 1000 - 6000	2,228,487.00	205,425.45	1,327,288.96	59.56	634,336.52	266,861.52
Undesignated/Unappropriated	325,415.00	0.00	0.00	0.00	0.00	325,415.00
	325,415.00	0.00	0.00	0.00	0.00	325,415.00
	2,553,902.00	205,425.45	1,327,288.96	51.97	634,336.52	592,276.52

Fund Summary
Fu: 3500 County School Facilities Fund

Note this summary includes only the account lines that were included on this report

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
Revenues					
Total: 8000 Revenues	\$60,000.00	\$16,371.69	\$16,927.28	\$0.00	\$43,072.72
			28.21		71.79
Expenditures					
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	2,228,487.00	205,425.45	1,327,288.96	634,336.52	266,861.52
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	2,228,487.00	205,425.45	1,327,288.96	634,336.52	266,861.52
			59.56		11.98
Total: Net Increase/(Decrease) in Fund Balance	(2,168,487.00)	(189,053.76)	(1,310,361.68)		60.43
Total: Beginning Balance	2,609,357.21	0.00	2,609,357.21		100.00
Total: Ending Fund Balance (9790)	\$440,870.21	(\$189,053.76)	\$1,298,995.53		294.64
Components of Ending Fund Balance					
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00		0.00
Total: Restricted (9730 - 9749)	0.00	0.00	0.00		0.00
Total: Committed (9750 - 9769)	0.00	0.00	0.00		0.00
Total: Assigned (9770 - 9788)	0.00	0.00	0.00		0.00
Total: Unassigned (9789 - 9790)	325,415.00	0.00	0.00		0.00
Total: Undesignated	115,455.21	(189,053.76)	1,298,995.53		1,125.11

Budget Report
From 12/01/2023 thru 12/31/2023

Fu: 4009 Special Reserve Fund for Capital O

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
866000	**** Total Adjusted Beginning Balance	125,261.27	0.00	125,261.27	100.00	0.00	0.00	0.00
	Interest	1,800.00	795.62	822.75	45.71	0.00	977.25	54.29
	**** 8000 Totals	1,800.00	795.62	822.75	45.71	0.00	977.25	54.29
	**** Total Income & Beginning Balance	\$127,061.27	\$795.62	\$126,084.02	99.23	\$0.00	\$977.25	0.77
976000	Other Commitments	107,010.86	0.00	0.00	0.00	0.00	107,010.86	100.00
		107,010.86	0.00	0.00	0.00	0.00	107,010.86	100.00

Fund Summary Note this summary includes only the account lines that were included on this report
Fu: 4009 Special Reserve Fund for Capital Outlay Projects

	Actuals			Unencumbered			
	Working	Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$1,800.00	\$795.62	\$822.75	45.71	\$0.00	\$977.25	54.29
Expenditures							
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	1,800.00	795.62	822.75	45.71			
Total: Beginning Balance	125,261.27	0.00	125,261.27	100.00			
Total: Ending Fund Balance (9790)	\$127,061.27	\$795.62	\$126,084.02	99.23			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	107,010.86	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	20,050.41	795.62	126,084.02	628.84			

**REPORTS
AND
PRESENTATIONS**

ITEM: West Park Elementary School Monthly Report

PRESENTER: Irene Garcia, Principal

DATE: 1/08/2024

Report: Monthly Report

Greetings: Board President Alvarez, Members of the Board, Superintendent Dr. Clark and members of the community. Thank you for this opportunity to present this evening.

Introduction:

My name is Irene Garcia, Principal for West Park Elementary School. Welcome to 2024, I am so excited for the second semester of this school year.

Assemblies:

The next assembly will be the academic awards on January 12. We will have 5 different assemblies to award the certificates to the students on grade level for iReady, GPA for Honor Roll and Principal's list, Perfect Attendance and Outstanding Citizenship.

Activities:

Our Athletic Awards Banquet will be on Thursday, January 11th at 6 PM. We have Parent/Teacher Conferences scheduled for January 17th to 19th and will have minimum days for these three days. We have a three day weekend to celebrate Martin Luther King Jr. Day on January 15th. Our next Student Store will be on January 26th. Student stores in February will be the 9th and 23rd. We have Monday the 12th and 19th off for Lincoln's Birthday and Presidents Day.

Education:

Teachers looked at the data from the iReady Diagnostic and STAR testing during our in-service training on January 5th. The consultant from iReady worked with teachers on the best practices for using the Toolkit to help students make greater gains. Some of the teachers from Charter joined us for the training.

Planned Parent Meetings/Classes

Family Academic Training starts on Jan 9th and runs for 9 weeks from 6 pm to 8 pm.

Based on the most recent enrollment reports, we currently have 307 students enrolled at West Park Elementary School with an Average Daily Attendance of 273.97 students.

Thank you for the opportunity to present this evening.

ITEM: West Park Charter Academy Monthly Report

PRESENTER: Ruben Martinez, Charter Director

DATE: 1-08-2024

Report: Monthly Report

Board President Alvarez, Members of the Board, Superintendent Clark and members of the community. Thank you for this opportunity to present this evening. My name is Ruben Martinez Director of Charter Schools

- **Program updates:**

WPCA Staff are Ren/STAR testing and we are seeing student gains and are sharing this data with students and parents. Students who have shown growth will participate in a pizza party. Students are excited and motivated to do well on this Benchmark assessment. We will be conducting our first round of iReady testing for our students. This will allow us to provide better resources for our students for intervention purposes.

Parent/Teacher conferences have gone great, where we managed to conference with 96% our parents and students.

Students who made honor roll for the first semester will have a ceremony to honor their accomplishments. Teachers will give their honor roll students a certificate and say some kind words on their behalf.

- **WASC updates:** The Fresno Charter site as well as the Hanford Charter are working together in teams to complete chapters 3-5 for the Spring visit in 2024. The teams are working collaboratively, and gathering evidence for the current WASC Report. The WASC report Chapters 1 and 3 are complete. Chapter 2 is still being worked on and Chapters 4-5 will begin and will be completed by the end of March.

- **Enrollment updates:**

(Month of December)

Fresno Center: 114.31

Hanford Center: 64

Totals= 178.31

Enrollment- 173

Again, thank you for the opportunity to present this evening. Are there any questions?

Human Resources Department

ITEM: Human Resources Report

PRESENTER: Tamita Boyd, Director of Human Resources

DATE: January 8th, 2024

Day to Day:

We are currently completing the processing of the 1095-C, 1099's and W2's adjustments. That due date is January 19th, 2024. We just completed payroll for January. The budget has rolled for the New Year so we are now able to process payments again. So, I am working with Mrs. Flint to get payments processed.

Update to CSEA negotiations:

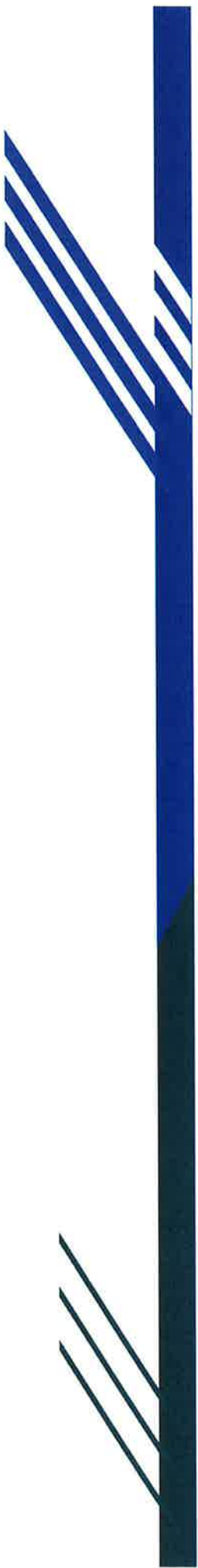
- Myself and Mrs. Bellonzi are working with the FCSS and CalPERS to ratify prior year issues of incorrect salary schedules. We have come up with a possible solution. We are just awaiting a response back from CalPERS that it would be acceptable. Once we receive that information we will be able to quickly move forward with completing the contract with CSEA.

Update to hiring:

- We are continuing to interview regularly. We have interviews scheduled for next week for multiple positions.

Current opening:

- Science (2) – WPE / WPC
- Multiple Subject (1-2) – WPC
- Math (1) – WPC
- RSP (1) – WPE
- EL/ Testing Coordinator (1) – WPESD
- Director of Business Services
- Paraprofessionals (it's my belief that the pool of candidates will improve. Once we are able to update the hourly rate to reflect that of the new proposed salary schedule.)
- Pupil Service Specialist



M.O.T. Presentation

Ruben Rangel
January 8, 2024





Winter Break

- Installed New LED lighting in kitchen
- Fire extinguisher inspection completed
- Modernization Update
- CUPCCAA list was created
 - California Uniform Public Construction Cost Accounting Act





The California Uniform Public Construction Cost Accounting Act (CUPCCAA)




CUPCCA Defined

- The California Uniform Public Construction Cost Accounting Act is legislation that was enacted in 1983 to help promote “uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by public entities in the state” (Section 22001).
- The Act is a voluntary program available to all public entities in the State, but it only applies to those public agencies that have “opted in” to the provisions set forth by the Act.
- State has not modified current statutory bid amount level (\$15,000) for contracted public works projects.



CUPCAA allows for the following:

- Public projects in the amount of \$200,000 or less may use the informal bidding procedures set forth in Section 22032(b) of the Act.
 - Public projects at a cost of more than \$200,000 shall use formal bidding procedures to let the contract pursuant PCC Section 22032(c).
 - Public project work in the amount of \$60,000 or less to be performed by a public agency's force account, by negotiated contract, or by purchase order (Section 22032(a)).
- 



Main Benefits to Opting into CUPCCAA

- Reduce Administrative Burden
- Complete Projects in a shorter period of time
- Reduce project costs
- Encourages local contractors to compete for project

Who Participates in CUPCCAA

- Collectively, over 300 Government Agencies and School Districts throughout the State.



West Park School District

CUPCAA Vendor List 2024

	Phone	Lic#	DIR #
Landscaping			
Clean Cut Landscaping	559-322-2041	722882	1000039643
Bellagio Const. & Lands. ENG.	559-217-8295	350344	100017975
Electricians			
Valley Unique Electric, Inc.	559-237-4795	464339	1000006228
<u>Magnetar.us Inc.</u>	559-477-4137	904637	1000004986
Central California Electronics, Inc.	559-485-1254	299868	1000003104
Paving			
Seal Rite Paving & Grading	559-222-7325	805585	1000003772
Todd Companies	559-651-5820	788798	1000002649
B&M Builders, Inc	916-638-8626	861848	1000003277
Central Valley Asphalt	559-562-7802	777434	1000001173
Roofing			
Foam Experts Roofing, Inc	800-334-7663	501167	1000001953
Graham Prewett, Inc.	559-291-3741	793065	1000002797
Fresno Roofing Co.	559-255-8377	202777	1000004536
Nations Roof West, LLC	559-252-1255	1012378	1000036446
Midstate Sheetmetal, Inc.	661-695-6007	840189	1000005776
HVAC			
Kings County Air Conditioning, Inc	559-584-4383	828256	1000000300
Modern Air Mechanical	209-722-0076	569680	1000002692
Plumbing			
HPS Mechanical, Inc	661-397-2121	793014	1000001107
General Building			
Pro-Ex Construction, Inc	916-970-0097	95719	1000015770
Dave Bang Associates, Inc of CA.	800-669-2585	795052	1000002974
Hansen Building LLC.	669-842-1264	1109835	92-3595997
Better Enterprises, Inc.	559-233-2225	1012660	1000565193
Flooring			
DFS Flooring LP	559-435-6100	999046	1000006695
Better Flooring, Inc.	559-233-2225	820202	1000000130

ITEM: Technology Report

PRESENTER(S): Randy Randolph

DATE: January 8, 2024

ACTION: Information

BACKGROUND:

1. CALPADS Submissions

The Fall 1 CALPADS report was successfully submitted and certified last month. The next major submission will be the Fall 2 report. The deadline for this report is a few weeks away.

2. Assessments

The Initial ELPAC assessments are current. All eligible students have been tested. We will begin the Summative ELPAC assessments in February. Materials and schedules for this assessment are currently being prepared. The window for the Smarter Balanced Summative Assessment (the state test) is approaching. Training schedules, testing schedules, and materials are being prepared.

3. Promethean Interactive Board Training

During the winter break, the teachers had an opportunity to participate in a training session featuring the use of the new Promethean interactive boards. The boards have been assembled and configured. The process of placing them in classrooms has started.

ITEM: Cafeteria Report

PRESENTER: LILIA ROMERO

DATE: January 8, 2023

Report: Monthly Report

Total Reimbursement Meals Served in 2022-2023

- Breakfast total served- **20,919 meals**
- Lunch total served- **41,745 meals**
- Supper total served- **12,665 meals**
- Snack total served- **3,285**

Grand Total reimbursement meals- 78,614

Total Reimbursement Meals served 2021-2022

- Breakfast total served- **27,768**
- Lunch total served- **49,505**
- Supper total served- **12,876**
- Snack total served- **4,123**

Grand Total Reimbursement Meals- 94,272

Served 14,059 meals less than last year.

New Food Items

- Breakfast-Sausage cheese biscuit, ham cheese bars.
- Lunch-Spicy chicken sandwich, spicy chicken tenders & Bbq pull pork sandwich.
- Side choice for breakfast-Strawberry yogurt.

Claim reporting

- Reimbursement Meals
- Breakfast
- Lunch
- Supper/Snack

Kitchen Office/Construction process

- Office is almost completely done.

Meal Report

West Park Elementary, CA
6/23/21 - 7/1/22

Report Type	Summary (Student Status)	Aggregate Totals	Yes
-------------	--------------------------	------------------	-----

West Park Elementary (06/23/2021 to 07/01/2022)

Student Status	Counts			Tender Amounts					
	Reim.	Non-Reim.	Total	Account	Cash	Check	Charge	Credit Card	Total

Afterschool Snack

Paid	4121	2	4123	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Afterschool Snack Total:	4121	2	4123	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Breakfast

CEP/Provision 2	27632	0	27632	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paid	70	66	136	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Breakfast Total:	27702	66	27768	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Lunch

CEP/Provision 2	49419	0	49419	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paid	84	2	86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lunch Total:	49503	2	49505	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Supper

Paid	12874	2	12876	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supper Total:	12874	2	12876	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	94,200	72	94,272	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total Average:	464	0	94,272	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Number of Serving Days: 203

Number of serving days includes days in which only A La Cartes were sold

Meal Report

West Park Elementary, CA
6/22/22 - 6/30/23

Report Type	Summary (Student Status)	Aggregate Totals	Yes
-------------	--------------------------	------------------	-----

West Park Elementary (06/22/2022 to 06/30/2023)

Student Status	Counts			Tender Amounts					
	Reim.	Non-Reim.	Total	Account	Cash	Check	Charge	Credit Card	Total

Afterschool Snack

Free	2	0	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paid	3029	0	3029	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Afterschool Snack Total:	3031	0	3031	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Breakfast

CEP/Provision 2	17936	0	17936	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Free	494	1	495	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paid	0	2	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Breakfast Total:	18430	3	18433	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Lunch

Adults	0	10	10	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00
CEP/Provision 2	35923	0	35923	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Free	558	1	559	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paid	0	1	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lunch Total:	36481	12	36493	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00

Supper

Free	14	0	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paid	11013	10	11023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supper Total:	11027	10	11037	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	68,969	25	68,994	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00
Grand Total Average:	411	0	68,994	\$0.00	\$0.21	\$0.00	\$0.00	\$0.00	\$0.21

Number of Serving Days: 168

Number of serving days includes days in which only A La Cartes were sold



West Park Elementary
11/6/2023 - 12/22/2023

West Park Elementary

1: West Park Elementary (100.00%)			Meal Sales					A la Carte Sales				Grand Total	
Eligible	Percent	Reimb Sold	Reimb Earned	Non- Reimb Sold	Non- Reimb Earned	Total	Total	Sold	Earned	Total	Total		
Breakfast													
Student Free	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Reduced	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Paid	8943	30.99%	282	2489	18	311	3100	0	0	0	\$0.00	\$0.00	
Student Total	8943	30.99%	282	2489	18	311	3100	0	0	0	\$0.00	\$0.00	
Non Student Total						0	\$0.00			0	\$0.00	\$0.00	
Breakfast Total			282	2489	18	311	3100	\$0.00	0	0	0	\$0.00	\$0.00
Dinner													
Student Free	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Reduced	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Paid	8943	0.00%	0	0	7	1621	1628	0	0	0	\$0.00	\$0.00	
Student Total	8943	0.00%	0	0	7	1621	1628	0	0	0	\$0.00	\$0.00	
Non Student Total						0	\$0.00			0	\$0.00	\$0.00	
Dinner Total			0	0	7	1621	1628	\$0.00	0	0	0	\$0.00	\$0.00
Lunch													
Student Free	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Reduced	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Paid	8943	65.01%	550	5264	17	275	6106	0	1	1	\$0.00	\$0.00	
Student Total	8943	65.01%	550	5264	17	275	6106	0	1	1	\$0.00	\$0.00	
Non Student Total						0	\$48.00	0	0	0	\$0.00	\$48.00	
Lunch Total			550	5264	29	394	6237	\$48.00	0	1	1	\$0.00	\$48.00
Snack													
Student Free	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Reduced	0	0	0	0	0	0	\$0.00	0	0	0	\$0.00	\$0.00	
Student Paid	8943	0.00%	0	0	1	253	254	0	0	0	\$0.00	\$0.00	
Student Total	8943	0.00%	0	0	1	253	254	0	0	0	\$0.00	\$0.00	
Non Student Total						0	\$0.00			0	\$0.00	\$0.00	
Snack Total			0	0	1	253	254	\$0.00	0	0	0	\$0.00	\$0.00
Grand Total			832	7753	55	2579	11219	\$48.00	0	1	1	\$0.00	\$48.00

1: West Park Elementary Point of Service Device	Prepaid Account Changes	Online Payments	Non Cash Adjustments	Cash Expected			Cash & Checks Received			Over/Short
				Cash Received	Cash Refund	Total	Cash/Coin	Checks	Total	
Cafeteria	\$0.00	\$0.00	\$0.00	\$48.00	\$0.00	\$48.00	\$0.00	\$0.00	\$0.00	-\$48.00

ACTION ITEMS

ITEM: Review of Fiscal Year 2022-23 Independent Audit

PRESENTER: Helen Bellonzi, Consultant

DATE: January 8, 2024

The district is required to have an annual audit conducted by an independent, state certified auditor who examines the records of the district and the procedures used in processing fiscal transactions and maintaining financial records. The audit for the 2022-23 fiscal year was performed by Linger, Peterson & Shrum, and is presented to the board for review pursuant to Education Code Section 41020.3:

41020.3 "By January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or management letter issue. This review shall be placed on the agenda of the meeting pursuant to Section 35145."

Opinions of the auditor

The auditing team found the district's financial records to represent the true financial condition of the district and that there were no material weaknesses in the internal control over financial reporting. In addition, the auditor found that the district complied, in all material respects, with State laws and regulations and with the requirements of each of the Federal programs operated by the district in the fiscal year audited.

There were two audit findings as follows:

- Instructional Materials – Public Hearing determining sufficient Instructional Materials are in place, should be held on or before the eighth week from the first day students attend school for the year. Last year the public hearing was on October 13, 2022.
 - For fiscal year 2023-24, the public hearing was held on September 11, 2023
- Comprehensive School Safety Plan – The district did not have an updated safety plan for the fiscal year and did not notify CDE before October 15 as required by Ed Code.
 - For fiscal year 2023-24, a safety plan was presented to the board and approved on August 14, 2023

There are no costs associated with these findings.



West Park Elementary School District
County of Fresno
Fresno, California
June 30, 2023



Independent Auditor's Report
and Financial Statements



West Park Elementary School District
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June 30, 2023

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Independent Auditor's Report

To the Board of Trustees
West Park Elementary School District
Fresno, California 93706

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Park Elementary School District ("the District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Park Elementary School District as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 District 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Park Elementary School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2023 on our consideration of West Park Elementary School District'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 District's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering West Park Elementary School District's internal control over financial reporting and compliance.

Respectfully submitted,



Linger, Peterson & Shrum
Fresno, California
December 12, 2023

WEST PARK SCHOOL DISTRICT



2695 S Valentine Ave Fresno, CA 93706
Tel 559-233-6501 Fax 559-497-1944
www.westpark.k12.ca.us
Dr. Brian Clark Superintendent



WEST PARK ELEMENTARY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

The Management's Discussion and Analysis section of the audit is management's overall view of the West Park Elementary School District's financial condition, and provides an opportunity to discuss important fiscal issues with the Board and the public. Accounting rules require this discussion and analysis, which make reporting of finances similar to that of private business.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are District-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the District-wide statements.
- The governmental funds statements tell how basic services like regular and special education were financed in the short term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

DISTRICT-WIDE STATEMENTS

The District-wide statements report information about the District as a whole, using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two District-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the District-wide financial statements, the District reports the following activity:

- *Governmental activities:* Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's most significant funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and bond covenants
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District currently has the following kind of funds:

Governmental Funds - All of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

Figure A-1. Major Features of the District-wide and Fund Financial Statements

Type of Statements	District-Wide	[-----Fund Statements-----]		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Activities the District operates similar to private businesses: Food services and adult education	Instances in which the District administers resources on behalf of someone else
Required financial statements	Statement of net position	Balance sheet	Statement of net position	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance	Statement of revenues, expenditures, and changes in net position Statement of cash flows	Statement of changes in fiduciary net position Statement of changes in assets and liabilities
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; not capital assets included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities both short-term and long-term; Funds do not currently contain nonfinancial assets, though they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

STATEMENT OF NET POSITION

The District's net position was \$14,280,341 for the fiscal year ended June 30, 2023. Our analyses below focus on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities		Percentage Change
	2023	2022	
Assets			
Current and other assets	\$ 20,071,974	\$ 12,390,450	62.00%
Capital assets	3,743,504	2,708,442	38.22%
Total Assets	<u>23,815,478</u>	<u>15,098,892</u>	57.73%
Deferred Outflows of Resources	<u>1,930,030</u>	<u>1,874,023</u>	2.99%
Liabilities			
Current liabilities	3,374,687	2,186,318	54.35%
Long-term liabilities	7,308,553	6,013,833	21.53%
Total Liabilities	<u>10,683,240</u>	<u>8,200,151</u>	30.28%
Deferred Inflows of Resources	<u>781,927</u>	<u>2,980,360</u>	-73.76%
Net Position			
Net investment in capital assets	3,630,696	2,517,216	44.23%
Restricted	6,175,256	1,916,281	222.25%
Unrestricted	4,474,389	1,358,907	229.26%
Total Net Position	<u>\$ 14,280,341</u>	<u>\$ 5,792,404</u>	146.54%

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

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

Table 2

	Governmental Activities		
	2023	2022	Percentage Change
Revenues			
Program revenues:			
Charges for services	\$ 2,106	\$ 380	454.21%
Operating grants and contributions	5,454,675	2,992,035	82.31%
Capital grants and contributions	4,389,982	12,587	34777.11%
General revenues			
LCFF sources	9,147,683	6,881,093	32.94%
Other state revenue	485,441	162,570	198.60%
Other local revenue	361,723	160,544	125.31%
Total Revenues	<u>\$ 19,841,610</u>	<u>\$ 10,209,209</u>	94.35%
Expenses			
Program Expenses:			
Instruction	\$ 4,916,434	\$ 4,500,282	9.25%
Instruction-related services	1,691,744	1,212,517	39.52%
Pupil services	1,224,197	960,754	27.42%
Administration	767,464	621,027	23.58%
Ancillary services	16,190	1,130	1332.74%
Community services	(49,165)	-	0.00%
Maintenance and operations	2,782,833	848,751	227.87%
Other	-	11,433	-100.00%
Interest on long-term debt	3,976	3,566	11.50%
Total Expenses	<u>\$ 11,353,673</u>	<u>\$ 8,159,460</u>	39.15%
Changes in Net Position	<u>\$ 8,487,937</u>	<u>\$ 2,049,749</u>	314.10%

FINANCIAL CONDITION OF THE GENERAL FUND AND THE CHARTER SCHOOL FUND

The financial condition of West Park Elementary School District continues to remain healthy even with a decrease in the net position over the past year. West Park's goal of increasing student learning continues to be the highest priority. The District continues its efforts to improve attendance rates. The Elementary School's enrollment has decreased which reflects a decrease in attendance. The Charter School is also realizing a decrease in enrollment and attendance.

Combined General Fund and Charter School Fund

	2023	2022	Percentage Change
Total Revenues	\$ 14,406,729	\$ 9,443,269	52.56%
Total Expenditures	9,897,130	8,233,579	20.20%
Net Change	<u>\$ 4,509,599</u>	<u>\$ 1,209,690</u>	272.79%

West Park Charter Academy operates a non-classroom based independent study program, and falls under SB740 regulations requiring at least 40% of public revenues be spent on certificated staff, and all instruction related costs must be at least 80% of the public revenues.

CAPITAL ASSETS

On June 30, 2023, the District had \$3,743,504 in a broad range of capital assets, including land, buildings, and machinery and equipment (net of depreciation). This amount represents an increase of \$1,035,062 from the prior year.

Capital Assets at Year-End (Net Of Depreciation)

	2023	2022	Percentage Change
Land	\$ 214	\$ 214	0.00%
Land improvements	1,316,080	1,419,318	-7.27%
Buildings	329,411	372,010	-11.45%
Equipment	291,849	277,062	5.34%
Leased assets	264,901	341,802	-22.50%
Work-in-progress	1,541,049	298,036	417.07%
Total	<u>\$ 3,743,504</u>	<u>\$ 2,708,442</u>	38.22%

LONG-TERM DEBT

At the end of this year, the District had \$7,308,553 of long-term debt.

Long-Term Debt at Year-End

	2023	2022	Percentage Change
Postemployment health benefits	\$ 1,370,789	\$ 1,636,837	-16.25%
Compensated absences payable	38,831	44,047	-11.84%
Lease liability	237,933	316,351	0.00%
Net pension liability	5,661,000	4,016,598	40.94%
Total	<u>\$ 7,308,553</u>	<u>\$ 6,013,833</u>	21.53%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District is faced with the same economic pressures as districts throughout the State. Because a major portion of the revenues coming to the District are from the State, the economic fortunes of the State are very important to the School District.

The 2022-2023 Charter rates are adjusted by the State at each apportionment. The District continues to monitor enrollment and attendance monthly.

Since March 2020 when the World Health Organization declared COVID-19 a global pandemic, the District has seen a decline in enrollment. With the reduction of state aid and the federal and state one-time funds, the district has continued to put the success of their students first in planning future years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact Dr. Brian Clark, Superintendent, West Park Elementary School District, 2695 S. Valentine Avenue, Fresno, CA 97306.



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Basic Financial Statements

West Park Elementary School District
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 18,699,291
Accounts receivable	1,247,558
Unamortized issuance costs	125,125
Capital assets not depreciated	1,541,263
Capital assets, net of accumulated depreciation and amortization	2,202,241
Total assets	23,815,478
Deferred Outflows of Resources:	
Deferred outflows of resources - Pensions	1,456,529
Deferred outflows of resources - OPEB	473,501
Total deferred outflows of resources	1,930,030
Liabilities:	
Accounts payable	2,551,673
Unearned revenue	823,014
Long-term liabilities	
Other than pensions and OPEB due within one year	80,680
Other than pensions and OPEB due after one year	196,084
Net pension liability	5,661,000
Other postemployment benefits liability (OPEB)	1,370,789
Total liabilities	10,683,240
Deferred Inflows of Resources:	
Deferred inflows of resources - Pensions	472,728
Deferred inflows of resources - OPEB	309,199
Total deferred inflows of resources	781,927
Net Position:	
Net investment in capital assets	3,630,696
Restricted for:	
Capital projects	2,640,722
Other purposes	3,534,534
Unrestricted	4,474,389
Total net position	\$ 14,280,341

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Statement of Activities
Year Ended June 30, 2023

					Net (Expense)
					Revenue and
					Changes in
					Net Position
		Program Revenues			
		Charges	Operating	Capital	
Functions/Programs	Expenses	for	Grants and	Grants and	Governmental
		Services	Contributions	Contributions	Activities
Primary Government:					
Governmental Activities:					
Instruction	\$ 4,916,434	\$ -	\$ 4,300,707	\$ -	\$ (615,727)
Instruction-related services	1,691,744	-	268,843	-	(1,422,901)
Pupil services	1,224,197	2,056	688,527	-	(533,614)
Ancillary services	16,190	-	6,389	-	(9,801)
Community services	(49,165)	-	-	-	49,165
General administration	767,464	50	123,126	-	(644,288)
Plant services	2,782,833	-	66,055	4,389,982	1,673,204
Other outgo	-	-	1,028	-	1,028
Interest on long-term obligations	3,976	-	-	-	(3,976)
Total governmental activities	11,353,673	2,106	5,454,675	4,389,982	(1,506,910)
Total primary government	\$11,353,673	\$ 2,106	\$ 5,454,675	\$ 4,389,982	(1,506,910)
General Revenues:					
LCFF sources					9,147,683
State revenues					485,441
Local revenues					361,723
Total general revenues					9,994,847
Change in Net Position					8,487,937
Net Position - Beginning					5,792,404
Net Position - Ending					\$ 14,280,341

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Balance Sheet - Governmental Funds
June 30, 2023

	General Fund (Combined)	Charter Schools Special Revenue Fund	County Schools Facilities Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash in County Treasury	\$ 8,129,084	\$ 5,614,030	\$ 4,276,403	\$ 677,442	\$ 18,696,959
Cash on hand and in banks	-	-	-	332	332
Cash in revolving fund	2,000	-	-	-	2,000
Accounts receivable	462,099	697,101	28,585	59,773	1,247,558
Due from other funds	98,037	190,907	-	13,500	302,444
Total assets	<u>8,691,220</u>	<u>6,502,038</u>	<u>4,304,988</u>	<u>751,047</u>	<u>20,249,293</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable	\$ 648,711	\$ 200,322	\$ 1,695,631	\$ 7,009	\$ 2,551,673
Due to other funds	204,407	32,308	-	65,729	302,444
Unearned revenue	545,397	-	-	277,617	823,014
Total liabilities	<u>1,398,515</u>	<u>232,630</u>	<u>1,695,631</u>	<u>350,355</u>	<u>3,677,131</u>
Fund Balance:					
Nonspendable fund balances:					
Revolving cash	2,000	-	-	-	2,000
Restricted fund balances	1,863,288	1,444,809	2,609,357	257,802	6,175,256
Committed fund balances	638,082	-	-	122,479	760,561
Assigned fund balances	874,370	2,229,023	-	20,411	3,123,804
Unassigned:					
Reserve for economic uncertainty	333,874	-	-	-	333,874
Other unassigned	3,581,091	2,595,576	-	-	6,176,667
Total fund balance	<u>7,292,705</u>	<u>6,269,408</u>	<u>2,609,357</u>	<u>400,692</u>	<u>16,572,162</u>
Total liabilities and fund balances	<u>\$ 8,691,220</u>	<u>\$ 6,502,038</u>	<u>\$ 4,304,988</u>	<u>\$ 751,047</u>	<u>\$ 20,249,293</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Reconciliation of the Balance Sheet - Governmental Funds, to the Statement of Net Position
June 30, 2023

Total Fund Balances - Balance Sheet, Governmental Funds \$ 16,572,162

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:

Capital assets	8,114,251
Accumulated depreciation/amortization	(4,370,747)

Certain debt issue costs are recognized in the funds as expenditures in the period the debt was incurred, whereas in the government-wide statements, they are amortized over the life of the debt:

Unamortized prepaid insurance related to debt	125,125
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:

Other post-employment benefits payable (OPEB)	(1,370,789)
Net pension liability	(5,661,000)
Compensated absences payable	(38,831)
Leases payable	(237,933)

Deferred outflows and inflows of resources are not reported in the funds because they are applicable to future periods:

Deferred outflows of resources related to pensions	1,456,529
Deferred inflows of resources related to pensions	(472,728)
Deferred outflows of resources related to OPEB	473,501
Deferred inflows of resources related to OPEB	(309,199)

Total Fund Balance of Governmental Activities - Statement of Net Position	<u>\$ 14,280,341</u>
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The accompanying notes are an integral part of this statement.

West Park Elementary School District
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2023

	General Fund (Combined)	Charter Schools Special Revenue Fund	County Schools Facilities Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
LCFF sources:					
State apportionment or State aid	\$ 4,892,484	\$ 3,408,778	\$ -	\$ -	\$ 8,301,262
Education protection account funds	262,057	209,110	-	-	471,167
Local sources	225,344	149,910	-	-	375,254
Federal revenue	1,424,327	217,333	-	404,901	2,046,561
Other State revenue	1,626,531	1,312,990	4,389,982	263,050	7,592,553
Other local revenue	535,272	142,593	37,361	22,096	737,322
Total revenues	<u>8,966,015</u>	<u>5,440,714</u>	<u>4,427,343</u>	<u>690,047</u>	<u>19,524,119</u>
Expenditures:					
Current:					
Instruction	3,233,434	1,501,164	-	189,816	4,924,414
Instruction-related services	893,275	956,454	-	9,148	1,858,877
Pupil services	532,141	239,205	-	500,057	1,271,403
Ancillary services	9,149	-	-	7,041	16,190
Community services	(12,022)	(37,143)	-	-	(49,165)
General administration	678,133	103,354	-	19,643	801,130
Plant services	743,115	412,559	-	27,461	1,183,135
Capital outlay	561,918	-	2,315,281	65,384	2,942,583
Debt service:					
Principal	41,275	37,143	-	-	78,418
Interest and other service charges	3,976	-	-	-	3,976
Total expenditures	<u>6,684,394</u>	<u>3,212,736</u>	<u>2,315,281</u>	<u>818,550</u>	<u>13,030,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,281,621</u>	<u>2,227,978</u>	<u>2,112,062</u>	<u>(128,503)</u>	<u>6,493,158</u>
Other Financing Sources (Uses):					
Transfers in	402	1,047	-	-	1,449
Transfers out	(1,158)	-	-	(291)	(1,449)
Other sources	(1)	(2)	-	-	(3)
Total other financing sources (uses)	<u>(757)</u>	<u>1,045</u>	<u>-</u>	<u>(291)</u>	<u>(3)</u>
Net Change in Fund Balance	2,280,864	2,229,023	2,112,062	(128,794)	6,493,155
Fund Balance, July 1	5,011,841	4,040,385	497,295	529,486	10,079,007
Fund Balance, June 30	<u>\$ 7,292,705</u>	<u>\$ 6,269,408</u>	<u>\$ 2,609,357</u>	<u>\$ 400,692</u>	<u>\$ 16,572,162</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds, to the Statement of Activities
Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 6,493,155

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Expenditures for capital outlay	1,310,703
Depreciation expense	(275,641)

Governmental funds report repayments of long-term debt as expenditures. In the Government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

78,418

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds:

Compensated absences	5,216
Other post-employment benefits cost in excess of contributions	192,791

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:

683,295

Change in Net Position of Governmental Activities - Statement of Activities \$ 8,487,937

The accompanying notes are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

West Park Elementary School District (District) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual." The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources not accounted for and reported in another fund. The General Fund, reported in these financial statements, includes the following Funds maintained by the District:

- Deferred Maintenance Fund (Fund 14)
- Special Revenue Fund for Other Than Capital Outlay Projects (Fund 17)
- Special Reserve Fund for Postemployment Benefits (Fund 20)

Although funds listed above are separate funds authorized in the Education Code, they don't meet the definition of a Special Revenue Fund under accounting principles generally accepted in the United States of America, and have therefore been combined into the General Fund for financial reporting purposes. The beginning fund balances have also been combined.

Charter Schools Fund is used to account for revenues received and expenditures made to operate the District's charter school.

County School Facilities Fund is used to account for the accumulation and expenditure of funds for projects funded under the Leroy F. Greene School Facilities Act of 1998, as established by the Board in accordance with Education Code 42840 et seq.

The District reports the following nonmajor governmental funds:

Student Body Fund is used to account for revenues received and expenditures made related to student activity funds.

Child Development Fund is used to account for resources committed to child development programs maintained by the District.

Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

Special Reserve Fund for Capital Projects is used to account for the accumulation and expenditure of funds for capital outlay purposes, as established by the Board in accordance with Education Code 42840 et seq.

Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

Assets, Liabilities, and Equity

Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Fresno County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Fresno County Treasury was not available.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical / plumbing		30
Sprinkler / fire system	Fire suppression systems	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop, maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating, and printing equipment	10
Copiers		5
Communications equipment	Mobile, portable radios, noncomputerized	10
Computer hardware	PC's, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative or long-term	10 to 20
Audiovisual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors' equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressors	10
Grounds equipment	Mowers, tractors, attachments	15

Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Amounts due to and due from other funds as of June 30, 2023, consisted of the following:

	Interfund Receivables	Interfund Payables
General Fund	\$ 98,037	\$ 204,407
Charter Schools Special Revenue Fund	190,907	32,308
Child Development Fund	-	49,097
Cafeteria Special Revenue Fund	13,500	16,632
Total	<u>\$ 302,444</u>	<u>\$ 302,444</u>

Transfers to and from other funds during the year ended June 30, 2023, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Charter Schools Special Revenue Fund	\$ 1,047	Reimbursement for expenditures
Special Revenue Fund for Other Than Capital Outlay Projects	Special Revenue Fund for Other Than Capital Outlay Projects	111	Reimbursement for expenditures
Special Reserve Fund for Capital Outlay Projects	General Fund	291	Reimbursement for modernization expenditures
	Total	<u>\$ 1,449</u>	

Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Fresno bills and collects the taxes for the District.

Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows.

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed" in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) and Fund 20 (Special Reserve Fund for Postemployment Benefits) are merged with the General Fund for purposes of presentation in the audit report, if applicable.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD) (STRS)	June 30, 2022
Valuation Date (VD) (PERS)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

- Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

Excess Sick Leave

The District did not authorize or accrue any excess sick leave as that term is defined in subdivision (c) of Education Code Section 22170.5 for the District's employees who are members of the California State Teachers' Retirement System (CalSTRS).

Implementation of New Standards

In the current fiscal year, the District implemented the following new standard. The applicable provisions of the new standard are summarized below. Implementation is reflected in the financial statements and the notes to the financial statements.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

Note 2 - Cash and Investments

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Fresno County Treasury as part of the common investment pool (\$4,621,966,000 as of June 30, 2023). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$18,696,959. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Cash on hand, in banks, and in revolving fund

Cash balances on hand and in banks (\$332 as of June 30, 2023) and in the revolving fund \$2,000 are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

The District's cash and investments balances at June 30, 2023 are as follows:

	Fair Value
Cash in County Treasury	\$ 18,696,959
Cash on hand and in banks	332
Cash in revolving fund	2,000
Total cash and cash equivalents	<u>\$ 18,699,291</u>

Analysis of Specific Deposit and Investment Risks

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to significant credit risk.

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to significant custodial credit risk.

Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to significant concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to significant interest rate risk.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to significant foreign currency risk.

Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Note 3 - Accounts Receivable

Accounts receivable at June 30, 2023 consisted of the following:

	General Fund (Combined)	Charter Schools Special Revenue Fund	County Schools Facilities Fund	All Other Governmental Funds	Total Governmental Funds
Federal programs	\$ 302,997	-	-	\$ 54,323	\$ 357,320
State categorical aid programs	101,350	80,783	-	-	182,133
Interest	5,727	-	28,585	1,057	35,369
Other local receivables	52,025	616,318	-	4,393	672,736
Total	<u>\$ 462,099</u>	<u>\$ 697,101</u>	<u>\$ 28,585</u>	<u>\$ 59,773</u>	<u>\$ 1,247,558</u>

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 214	\$ -	\$ -	\$ 214
Work in progress	298,036	1,243,013	-	1,541,049
Total capital assets not being depreciated	<u>298,250</u>	<u>1,243,013</u>	<u>-</u>	<u>1,541,263</u>
Capital assets being depreciated:				
Buildings	2,541,719	-	-	2,541,719
Improvements of sites	2,276,041	-	-	2,276,041
Equipment	918,285	67,690	-	985,975
Leased assets	769,253	-	-	769,253
Total capital assets being depreciated	<u>6,505,298</u>	<u>67,690</u>	<u>-</u>	<u>6,572,988</u>
Less: Accumulated depreciation/amortization for:				
Buildings	(2,169,709)	(42,599)	-	(2,212,308)
Improvements of sites	(856,723)	(103,238)	-	(959,961)
Equipment	(641,223)	(52,903)	-	(694,126)
Leased assets amortization	(427,451)	(76,901)	-	(504,352)
Total accumulated depreciation/amortization	<u>(4,095,106)</u>	<u>(275,641)</u>	<u>-</u>	<u>(4,370,747)</u>
Total capital assets being depreciated/amortized, net	<u>2,410,192</u>	<u>(207,951)</u>	<u>-</u>	<u>2,202,241</u>
Total governmental activities capital assets, net	<u>\$ 2,708,442</u>	<u>\$ 1,035,062</u>	<u>\$ -</u>	<u>\$ 3,743,504</u>

Depreciation/amortization was charged to functions as follows:

Instruction	\$	75,280
Instructional library, media, and technology		13,579
School site administration		34,366
Home-to-school transportation		29,000
Food services		10,932
All other general administration		32,713
Plant services		79,771
Total	\$	<u>275,641</u>

Note 5 - Accounts Payable

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

	General Fund (Combined)	Charter Schools Special Revenue Fund	County Schools Facilities Fund	All Other Governmental Funds	Total Governmental Funds
Vendor payables	\$ 595,853	\$ 198,981	\$ 1,695,631	\$ 6,972	\$ 2,497,437
Salaries and benefits	52,858	1,341	-	37	54,236
Total	<u>\$ 648,711</u>	<u>\$ 200,322</u>	<u>\$ 1,695,631</u>	<u>\$ 7,009</u>	<u>\$ 2,551,673</u>

Note 6 - Unearned Revenue

The District has received revenues for programs as advances, or before program expenditures were incurred. Such revenues are reported in these statements as "unearned," and will be recognized in subsequent periods as program expenditures are made.

	General Fund (Combined)	All Other Governmental Funds	Total Governmental Funds
ESSA: School Improvement Funding for LEAs	\$ 47,938	\$ -	\$ 47,938
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	168,028	-	168,028
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	29,811	-	29,811
ESSA: Title V, Part B, Rural & Low Income School Program	41,797	-	41,797
Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants	106,317	-	106,317
Child Development: California State Preschool Program	-	174,779	174,779
Child Development: CA State Preschool Program Quality Rating and Improvement System (QRIS) Block Grant	-	102,838	102,838
In-Person Instruction (IPI) Grant	151,506	-	151,506
Total	<u>\$ 545,397</u>	<u>\$ 277,617</u>	<u>\$ 823,014</u>

Note 7 - Long-term Obligations other than Pension and OPEB**Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2023, are as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Other postemployment benefits payable	\$ 1,636,837	\$ -	\$ 266,048	\$ 1,370,789	\$ -
Net pension liability	4,016,598	1,644,402	-	5,661,000	-
Compensated absences	44,047	-	5,216	38,831	-
Lease liability	316,351	-	78,418	237,933	80,680
Total governmental activities	<u>\$ 6,013,833</u>	<u>\$ 1,644,402</u>	<u>\$ 349,682</u>	<u>\$ 7,308,553</u>	<u>\$ 80,680</u>

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Other postemployment benefits payable	Governmental	General
Net pension liability	Governmental	General
Compensated absences	Governmental	General
Lease liability	Governmental	General

Compensated Absences

Compensated absences at June 30, 2023 consisted of:

	Compensated Absences	Benefits	Total
Classified	\$ 30,107	\$ 8,724	\$ 38,831

All amounts are due after one year.

Leases

The District has three leasing arrangements outstanding at year end with an interest rate of 4.0 percent. Variable payments not included in the measurement of the leases are estimated by the District and payable upon lease expiration.

Future lease payment maturity schedule is as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 80,680	\$ 5,855	\$ 86,535
2025	83,024	3,511	86,535
2026	43,773	1,081	44,854
2027	30,456	231	30,687
Total	<u>\$ 237,933</u>	<u>\$ 10,678</u>	<u>\$ 248,611</u>

Note 8 - Pension

General Information About the Pension Plans

Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.4-2.4%	1.16-2.4%**
Required Employee Contribution Rates	10.25%	10.21%
Required Employer Contribution Rates	16.92%	16.92%
Required State Contribution Rates	10.83%	10.83%

	CalPERS	
	Before	On or After
Hire Date	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62*
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1-2.5%	1.0-2.5%
Required Employee Contribution Rates	7.00%	8.00%
Required Employer Contribution Rates	25.37%	25.37%

*Amounts are limited to 120% of Social Security Wage Base.

**The contribution rate for CalSTRS 2% at 62 members is based, in part, on the normal cost of benefits and may increase or decrease in future years.

Contributions

CalSTRS

For the fiscal year ended June 30, 2023 (measurement date June 30, 2022), California Education Code Section 22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.92% of creditable compensation for the fiscal year ended June 30, 2022. Beginning in the fiscal year June 30, 2023 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation. For 2022-23, the employer rate reflects a 2.18% reduction from the rate that was originally required in the funding plan.

CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2023 (measurement date June 30, 2022) the employee contribution rate was 7.00% and the employer contribution rate was 22.910% of covered payroll. For 2022-23, the employer rate reflects a 2.16% reduction from the rate originally adopted by the board on April 20, 2022, due to an amendment of Government Code 20825.2(c).

On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2023 (measurement date June 30, 2022) the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year.

Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

Year Ended June 30,	CalSTRS	
	On Behalf Contribution Rate	On Behalf Contribution Amount
2021	10.33%	\$ 275,568
2022	10.83%	325,293
2023	10.83%	269,300

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year, \$297 Million during the 2020-21 and \$840 Million during the 2021-22 fiscal year as a continuing settlement associated with SB90.

Contributions Recognized

For the fiscal year ended June 30, 2023 (measurement period June 30, 2022), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 515,000	\$ 318,657	\$ 833,657
Contributions - State On Behalf Payments	269,300	-	269,300
Total Contributions	<u>\$ 784,300</u>	<u>\$ 318,657</u>	<u>\$ 1,102,957</u>

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

As of June 30, 2023 (measured June 30, 2022), the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 3,352,000
CalPERS	2,309,000
Total Net Pension Liability	<u>\$ 5,661,000</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 (STRS) and June 30, 2021 (PERS) rolled forward to measurement date June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2022 and June 30, 2023 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2022	0.005%	0.003%	0.008%	0.008%
Proportion June 30, 2023	0.005%	0.003%	0.008%	0.007%
Change in Proportion	0.000%	0.000%	0.000%	-0.001%

*Represents State's Proportionate Share on Behalf of District employees

Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 1,050,178	\$ 594,144	\$ 1,644,322
On Behalf Contribution Amount	269,300	-	269,300
Employer Contributions to Pension Plan	534,394	235,629	770,023
Change in Other Outflows/Inflows of Resources	(1,237,972)	(1,089,725)	(2,327,697)
Total Pension Expense	<u>\$ 615,900</u>	<u>\$ (259,952)</u>	<u>\$ 355,948</u>

Deferred Outflows and Inflows of Resources

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 515,000	\$ 318,657	\$ 833,657
Differences between actual and expected experience	2,750	10,435	13,185
Changes in assumptions	166,245	170,809	337,054
Net difference between projected and actual earnings	-	272,633	272,633
Total Deferred Outflows of Resources	<u>\$ 683,995</u>	<u>\$ 772,534</u>	<u>\$ 1,456,529</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (251,346)	\$ (57,452)	\$ (308,798)
Net difference between projected and actual earnings	(163,930)	-	(163,930)
Total Deferred Inflows of Resources	<u>\$ (415,276)</u>	<u>\$ (57,452)</u>	<u>\$ (472,728)</u>

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2023. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2024	\$ 662,720	\$ 432,718	\$ (175,218)	\$ (20,144)	\$ 900,076
2025	7,092	99,966	(185,284)	(20,144)	(98,370)
2026	7,092	73,608	(250,046)	(17,164)	(186,510)
2027	7,091	166,242	241,533	-	414,866
2028	-	-	(34,754)	-	(34,754)
Thereafter	-	-	(11,507)	-	(11,507)
Total	<u>\$ 683,995</u>	<u>\$ 772,534</u>	<u>\$ (415,276)</u>	<u>\$ (57,452)</u>	<u>\$ 983,801</u>

Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2023 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2022	June 30, 2022
Valuation Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015-2018	2000-2019
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	7.00%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.

(2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using the 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.10% CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the discount bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently, CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS

Asset Class	Assumed Asset Allocation	Long Term Expected Real Rate of Return*
Public Equity	42.00%	4.80%
Real Estate	15.00%	3.60%
Private Equity	13.00%	6.30%
Fixed Income	12.00%	1.30%
Risk Mitigating Strategies	10.00%	1.80%
Inflation Sensitive	6.00%	3.30%
Cash/Liquidity	2.00%	-0.40%

*20 year average

CalPERS

Asset Class (1)	Assumed Asset Allocation	Real Return
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	27.00%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-59.00%

(1) In the Basic Financial Statements, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

(2) An expected inflation of 2.00% used for this period

(3) An expected inflation of 2.92% used for this period

(4) Figures are based on the previous ALM of 2017

Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 5,693,295	\$ 3,335,508
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 3,352,000	\$ 2,309,000
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 1,408,405	\$ 1,460,680

Note 9 - Postemployment Benefits other than Pension Benefits (OPEB)

General Information about the OPEB plan

Plan Description

The District administers a single-employer defined benefit healthcare plan. The District currently provides retiree health benefits to eligible certificated, classified and management employees.

Benefit provisions and the authority to pay benefits as they come due are established and may be amended by the District, as approved by the Board of Education. The OPEB Plan is administered by the District. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

The OPEB plan does not issue stand-alone financial reports that are available to the public.

Eligibility for District-Paid Benefits

The amount and duration of District-paid contributions for retiree health insurance varies by employment classification, age and date of hire as follows:

Certificated employees may retire and receive District-paid contributions towards healthcare upon attainment of age plus full years of employment equal to 83. Classified and Classified Management employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55 and completion of 25 years of continuous District service.

Employees Covered by Benefit Terms

At June 30, 2023, the following retirees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	66
Total number of participants	<u>72</u>

Total OPEB Liability

Actuarial Assumptions and Other Inputs

The total OPEB liability actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	3.00%
Salary increases	3.00% per year
Investment return / discount rate	3.69%
Healthcare cost trend rates	5.50% per year
Retirees' share of costs	0.00% of projected health insurance premiums

The discount rate was based on an index of 20-year, tax-exempt general obligation municipal bonds.

Mortality rates were based on the postretirement and preretirement rates from the 2000-2019 CalPERS experience study. The CalSTRS mortality rates used were from the experience analysis 2015-2018.

Changes in OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022	\$ 1,636,837
Changes for the year:	
Service cost	83,712
Interest	31,128
Benefit payments	(199,497)
Changes in assumptions and other inputs	(181,391)
Net changes	<u>(266,048)</u>
Balance at June 30, 2023	<u>\$ 1,370,789</u>

There were no changes in benefit terms for the fiscal year ended June 30, 2023. The discount rate changed from 1.96% to 3.69%. There were no changes to any other inputs or assumptions.

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

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

	1 % Decrease 2.69%	Discount Rate 3.69%	1% Increase 4.69%
Total OPEB Liability	\$ 1,470,642	\$ 1,370,789	\$ 1,277,622

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease 4.50%	Healthcare Cost Trend Rate 5.50%	1% Increase 6.50%
Total OPEB Liability	\$ 1,245,406	\$ 1,370,789	\$ 1,512,825

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of (192,791).

At June 30, 2023 the District reported the following deferred outflows and inflows of resources related to other postemployment benefits.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Assumption changes	\$ 163,431	\$ 270,047
Difference between expected and actual experience	145,768	-
Contributions made subsequent to measurement date	-	203,454
Total	<u>\$ 309,199</u>	<u>\$ 473,501</u>

Amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows.

Year Ending June 30,	Deferred Inflows of Resources	Deferred Outflows of Resources
2024	\$ 37,390	\$ 236,943
2025	37,390	33,489
2026	37,390	33,489
2027	37,390	33,489
2028	37,390	33,489
Thereafter	122,249	102,602
Total	<u>\$ 309,199</u>	<u>\$ 473,501</u>

Note 10 - Other Retirement Plans

Section 403(b) Tax-Sheltered Annuity Plan

Plan Description

The District's Board of Trustees authorized the establishment of a Section 403(b) Tax-Sheltered Annuity Plan. This is a retirement plan funded by elective deferrals made under salary reduction agreements.

Funding Policy

All eligible employees electing to participate in this plan choose the amount of monthly compensation deferrals up to the maximums allowed by the Internal Revenue Code and its regulations and rulings. The District does not contribute to the plan on behalf of participating employees. For the fiscal year ended June 30, 2023, there were 14 employees that had elected to participate.

Note 11 - Commitments and Contingencies

State and Federal Allowances, Awards, and Grants

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

Litigation

The District is involved in various litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

Construction Commitments

The District has construction contracts-in-progress as follows:

Project	Project Authorization	Expended to June 30, 2023	Remaining Commitment
West Park Elementary School Modernization	\$ 4,894,000	\$ 2,137,754	\$ 3,797,716

Note 12 - Restricted Fund Balances

Restricted fund balances at June 30, 2023 are as follows:

Expanded Learning Opportunities Program	\$	746,670
Educator Effectiveness, FY 2021-22		111,658
Lottery: Instructional Materials		117,349
Mental Health-Related Services		12,929
Special Education Early Intervention Preschool Grant		59,721
Arts, Music, and Instructional Materials Discretionary Block Grant		173,449
Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds		117,174
Classified School Employee Professional Development Block Grant		3,507
Learning Recovery Emergency Block Grant		508,843
Low-Performing Students Block Grant		11,988
Student Body Fund		1,428
Cafeteria Special Revenue Fund		160,825
Capital Facilities Fund		31,365
County Schools Facilities Fund		2,609,357
Total	\$	<u>6,175,256</u>

Note 13 - Joint Power Agreements

The District participates in five joint ventures under joint powers agreements (JPAs) as follows:

- California's Valued Trust (CVT)
(health, dental, vision and life insurance)
- Fresno County Self-Insurance Group (FCSIG)
(workers' compensation insurance)
- California Risk Management Authority (CRMA I)
(liability and casualty insurance)
- Organization of Self-Insured Schools (OSS)
(property and liability insurance)
- Southwest Transportation Agency (STA)
(student transportation)

The relationships between the District and the other JPAs are such that none of the other JPAs are component units of the District for financial reporting purposes.

The JPAs provide insurance and services as noted for member organizations.

Each JPA is governed by a board consisting of a representative from each member organization. Such governing board controls the operations of its JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond representation on the governing board.

Each member organization pays premiums and fees commensurate with the level of coverage or services requested, and shares surpluses and deficits proportionate to its participation in each JPA.

Each JPA is independently accountable for its fiscal matters, and maintains its own accounting records.

The District's share of year-end assets, liabilities, or fund equity has not been calculated by the entities.

Condensed financial information for the above JPAs for the year ended June 30, 2023 was not available as of the audit report date. Complete financial statements for the JPAs may be obtained from the JPAs at the addresses indicated below.

CVT	California's Valued Trust 520 E. Herndon Ave. Fresno, CA 93720-2907
FCSIG	Tucker-Alexander Insurance 2133 High Street, Suite E Selma, CA 93662
CRMA I	California Risk Management Authority 9493 N. Fort Washington Road, Suite 101 Fresno, CA 93730-0660
OSS	Tucker-Alexander Insurance 2133 High Street, Suite E Selma, CA 93662
STA	Southwest Education Support Center 16644 S. Elm Ave. Caruthers, CA 93609-9757

Note 14 - Subsequent Events

Subsequent events have been evaluated through December 12, 2023, the date these financial statements were available to be issued.

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Required Supplementary Information

West Park Elementary School District
General Fund (Combined)
Budgetary Comparison Schedule
June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF sources:				
State apportionment or State aid	\$ 3,373,630	\$ 4,892,484	\$ 4,892,484	\$ -
Education protection account				
funds	810,427	262,057	262,057	-
Local sources	194,448	225,344	225,344	-
Federal revenue	2,049,125	1,424,327	1,424,327	-
Other State revenue	814,546	1,626,531	1,626,531	-
Other local revenue	521,455	535,272	535,272	-
Total revenues	<u>7,763,631</u>	<u>8,966,015</u>	<u>8,966,015</u>	<u>-</u>
Expenditures:				
Current:				
Certificated salaries	1,636,129	1,791,022	1,791,022	-
Classified salaries	801,451	733,367	733,367	-
Employee benefits	1,370,200	1,328,134	1,328,134	-
Books and supplies	1,141,126	602,117	602,117	-
Services and other	2,932,577	1,656,511	1,656,511	-
Other outgo	4,500	-	-	-
Direct support / indirect costs	11,523	(33,926)	(33,926)	-
Capital outlay	129,365	561,918	561,918	-
Debt service:				
Principal	32,452	41,275	41,275	-
Interest and other service charges	4,840	3,976	3,976	-
Total expenditures	<u>8,064,163</u>	<u>6,684,394</u>	<u>6,684,394</u>	<u>-</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(300,532)</u>	<u>2,281,621</u>	<u>2,281,621</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in	-	402	402	-
Transfers out	-	(1,158)	(1,158)	-
Other sources	-	(1)	(1)	-
Total other financing sources	<u>-</u>	<u>(757)</u>	<u>(757)</u>	<u>-</u>
Net Change in Fund Balance	(300,532)	2,280,864	2,280,864	-
Fund Balance, July 1	5,011,841	5,011,841	5,011,841	-
Fund Balance, June 30	<u>\$ 4,711,309</u>	<u>\$ 7,292,705</u>	<u>\$ 7,292,705</u>	<u>\$ -</u>

West Park Elementary School District
Charter Schools Special Revenue Fund
Budgetary Comparison Schedule
June 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
LCFF sources:			
State apportionment or State aid	\$ 3,408,778	\$ 3,408,778	\$ -
Education protection account funds	209,110	209,110	-
Local sources	149,910	149,910	-
Federal revenue	217,333	217,333	-
Other State revenue	1,312,990	1,312,990	-
Other local revenue	142,593	142,593	-
Total revenues	<u>5,440,714</u>	<u>5,440,714</u>	<u>-</u>
Expenditures:			
Current:			
Certificated salaries	1,057,704	1,057,704	-
Classified salaries	388,837	388,837	-
Employee benefits	707,688	707,688	-
Books and supplies	101,192	101,192	-
Services and other	905,889	905,889	-
Direct support / indirect costs	14,283	14,283	-
Debt service:			
Principal	37,143	37,143	-
Total expenditures	<u>3,212,736</u>	<u>3,212,736</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,227,978</u>	<u>2,227,978</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in	1,047	1,047	-
Other sources	(2)	(2)	-
Total other financing sources (uses)	<u>1,045</u>	<u>1,045</u>	<u>-</u>
Net Change in Fund Balance	2,229,023	2,229,023	-
Fund Balance, July 1	<u>4,040,385</u>	<u>4,040,385</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 6,269,408</u>	<u>\$ 6,269,408</u>	<u>\$ -</u>

West Park Elementary School District
County Schools Facilities Fund
Budgetary Comparison Schedule
June 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other State revenue	\$ 4,389,982	\$ 4,389,982	\$ -
Other local revenue	37,361	37,361	-
Total revenues	<u>4,427,343</u>	<u>4,427,343</u>	<u>-</u>
Expenditures:			
Current:			
Capital outlay	<u>2,315,281</u>	<u>2,315,281</u>	<u>-</u>
Total expenditures	<u>2,315,281</u>	<u>2,315,281</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,112,062</u>	<u>2,112,062</u>	<u>-</u>
Other Financing Sources (Uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,112,062	2,112,062	-
Fund Balance, July 1	<u>497,295</u>	<u>497,295</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 2,609,357</u>	<u>\$ 2,609,357</u>	<u>\$ -</u>

West Park Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability
California State Teachers' Retirement System
Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
District's portion of the net pension liability (asset)	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%
District's proportionate share of the net pension liability (asset)	3,352,000	2,301,795	4,768,892	4,566,459	4,295,730	4,418,705	3,952,790	3,369,000	2,866,000	
State's proportionate share of the net pension liability (asset) associated with the District	1,678,669	1,158,198	2,458,344	2,450,856	2,468,623	2,623,666	2,242,486	1,782,000	1,731,000	
Total	<u>\$5,030,669</u>	<u>\$3,459,993</u>	<u>\$7,227,236</u>	<u>\$7,017,315</u>	<u>\$6,764,353</u>	<u>\$7,042,371</u>	<u>\$6,195,276</u>	<u>\$5,151,000</u>	<u>\$4,597,000</u>	
District's covered-employee payroll	2,896,337	2,953,224	2,909,099	2,735,304	2,751,705	2,557,214	2,519,698	2,491,000	2,326,000	
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	115.73%	77.94%	163.93%	166.95%	156.11%	172.79%	156.88%	135.25%	123.22%	
Plan fiduciary net position as a percentage of the total pension liability	81.20%	86.46%	71.72%	72.56%	70.99%	69.46%	69.98%	74.02%	74.00%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

West Park Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability
California Public Employees' Retirement System
Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
District's portion of the net pension liability (asset)	0.007%	0.008%	0.000%	0.009%	0.008%	0.008%	0.008%	0.008%	0.008%	
District's proportionate share of the net pension liability (asset)	\$2,309,000	\$1,714,803	\$2,514,171	\$2,478,425	\$2,160,248	\$1,958,035	\$1,635,914	\$1,192,000	\$863,000	
District's covered-employee payroll	\$1,340,664	\$1,148,420	\$1,190,379	\$1,246,575	\$1,253,816	\$1,080,304	\$1,054,817	\$1,001,000	\$895,000	
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	172.23%	149.32%	211.21%	198.82%	172.29%	181.25%	155.09%	119.08%	96.42%	
Plan fiduciary net position as a percentage of the total pension liability	80.97%	81.58%	69.70%	70.05%	70.85%	71.87%	73.61%	79.43%	79.40%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

West Park Elementary School District
Schedule of District Contributions
California State Teachers' Retirement System
Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Contractually required contribution	534,394	439,286	448,484	457,835	443,616	369,006	316,978	267,326	206,506	
Contributions in relation to the contractually required contribution	(534,394)	(439,286)	(448,484)	(457,835)	(443,616)	(369,006)	(316,978)	(267,326)	(206,506)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District's covered-employee payroll	2,896,337	2,953,224	2,909,099	2,735,304	2,751,705	2,557,214	2,519,698	2,491,000	2,326,000	
Contributions as a percentage of covered-employee payroll	18.45%	13.73%	14.64%	14.12%	11.38%	14.43%	12.58%	10.74%	8.88%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

West Park Elementary School District
Schedule of District Contributions
California Public Employee' Retirement System
Last Ten Fiscal Years*

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Contractually required contribution	235,629	236,298	250,322	232,309	214,945	167,782	146,493	118,553	105,356	
Contributions in relation to the contractually required contribution	(235,629)	(236,298)	(250,322)	(232,309)	(214,945)	(167,782)	(146,493)	(118,553)	(105,356)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District's covered-employee payroll	1,340,664	1,148,420	1,190,379	1,246,575	1,253,816	1,080,304	1,054,817	1,001,000	895,000	
Contributions as a percentage of covered-employee payroll	17.58%	20.58%	21.03%	18.64%	17.14%	15.53%	13.89%	11.84%	11.77%	

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

West Park Elementary School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Single Employer Plan
Last Ten Fiscal Years*

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
Total OPEB liability:						
Service cost	\$ 83,712	\$ 57,412	\$ 71,720	\$ 67,077	\$ 86,817	\$ 91,658
Interest	31,128	35,714	43,157	45,968	41,248	41,248
Changes of benefit terms	-	-	-	-	-	(40,855)
Differences between expected and actual experience	-	(49,616)	-	(164,048)	-	-
Changes of assumptions or other inputs	(181,391)	236,253	77,637	36,460	-	-
Other adjustments	-	-	-	-	(179,261)	-
Benefit payments	(199,497)	(85,912)	(112,378)	(47,944)	(40,855)	-
Net change in total OPEB liability	(266,048)	193,851	80,136	(62,487)	(92,051)	92,051
Total OPEB liability - beginning	1,636,837	1,442,986	1,362,850	1,425,337	1,517,388	1,425,337
Total OPEB liability - ending	<u>\$ 1,370,789</u>	<u>\$ 1,636,837</u>	<u>\$ 1,442,986</u>	<u>\$ 1,362,850</u>	<u>\$ 1,425,337</u>	<u>\$ 1,517,388</u>
Covered-employee payroll	4,237,001	4,101,644	4,099,478	3,981,879	4,003,636	3,741,305
Total OPEB liability as a percentage of covered-employee payroll	32.35%	39.91%	35.20%	34.23%	35.60%	40.56%

Notes to schedule: There were no changes of benefit terms or assumptions in 2023. The following are the discount rates used in each period.

2023	3.69%
2022	1.92%
2021	2.45%
2020	3.13%
2019	3.13%
2018	3.13%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

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Supplementary Information

West Park Elementary School District
Local Education Agency Organization Structure
June 30, 2023

The District was established on May 4, 1885 and is comprised of an area of approximately 13 square miles, is located in Fresno County, California. There were no changes in the boundaries of the District during the year ended June 30, 2023. The District is currently operating one elementary school and one charter school.

Governing Board

Name	Office	Term Expiration
Aida Garcia	President	2024
Araceli Lopez	Clerk	2026
Mark Vivenzi	Member	2024
Ezekiel Rodriguez	Member	2026
Fernando Alvarez	Member	2026

Administration

Dr. Brian Clark
Superintendent

Helen Bellonzi
Interim CBO

West Park Elementary School District
Schedule of Average Daily Attendance
Year Ended June 30, 2023

West Park Elementary School

	Second Period Report	Annual Report
TK/K-3:		
Regular ADA	119.52	120.35
Grades 4-6:		
Regular ADA	95.89	95.34
Grades 7 and 8:		
Regular ADA	62.23	61.96
ADA Total - West Park Elementary	277.64	277.65

West Park Charter School District - Non-Classroom Based

	Second Period Report	Annual Report
TK/K-3:		
Non-Classroom Based ADA	18.01	17.86
Grades 4-6:		
Non-Classroom Based ADA	25.59	25.34
Grades 7 and 8:		
Non-Classroom Based ADA	37.83	38.55
ADA Total - West Park Charter School District - Non-Classroom Based	81.43	81.75

West Park High School Charter - Non-Classroom Based

	Second Period Report	Annual Report
Grades 9-12:		
Regular ADA	137.11	129.61
ADA Total - Charter Non-Classroom Based	218.54	211.36

There were no audit findings which resulted in necessary revisions to attendance.

Average daily attendance is a measurement of the number of pupils attending classes of the district or charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionment of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

West Park Elementary School District
Schedule of Instructional Time
Year Ended June 30, 2023

Grade Level	Ed. Code 46207 Minutes Requirement	Ed. Code 46207 Adjusted & Reduced	2022-23 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Traditional Kindergarten	36,000	N/A	58,725	180	N/A	Complied
Kindergarten	36,000	N/A	58,725	180	N/A	Complied
Grade 1	50,400	N/A	58,725	180	N/A	Complied
Grade 2	50,400	N/A	58,725	180	N/A	Complied
Grade 3	50,400	N/A	58,725	180	N/A	Complied
Grade 4	54,000	N/A	58,725	180	N/A	Complied
Grade 5	54,000	N/A	58,725	180	N/A	Complied
Grade 6	54,000	N/A	58,725	180	N/A	Complied
Grade 7	54,000	N/A	59,400	180	N/A	Complied
Grade 8	54,000	N/A	59,400	180	N/A	Complied

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

West Park Elementary School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2023

General Fund (Combined)	Budget 2024 (see note a)	2023	2022	2021
Revenue and other financial sources	\$ 6,646,235	\$ 8,966,416	\$ 5,447,072	\$ 5,803,362
Expenditures	8,845,412	6,684,394	5,085,913	4,800,220
Other uses and transfers out	-	1,158	-	63,150
Total outgo	8,845,412	6,685,552	5,085,913	4,863,370
Change in fund balance (deficit)	(2,199,177)	2,280,864	361,159	939,992
Ending fund balance	\$ 5,093,528	\$ 7,292,705	\$ 5,011,841	\$ 4,650,682
Available reserves (see note b)	\$ 2,616,230	\$ 6,418,335	\$ 3,580,998	\$ 3,598,026
Available reserves as a percentage of total outgo	29.6%	96.0%	70.4%	74.0%
Total long-term debt	\$ 7,227,873	\$ 6,013,833	\$ 5,935,415	\$ 9,075,288
Average daily attendance at P-2				
Traditional	278	278	269	348
Charter	211	219	251	292

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

The fund balance of the General Fund (combined) has increased by \$2,642,023 (56.8%) over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$2,199,177 (30.2%). For an organization of this size, the State recommends available reserves of at least 5% of total General Fund expenditures, transfers out and other uses (total outgo).

The District hasn't incurred an operating deficit in any of the past three years, but projects a decrease during the 2023-2024 fiscal year. Total long-term debt has decreased by \$3,061,455 over the past two years.

Average daily attendance has decreased by 70 over the past two years. The District anticipates average daily attendance to remain the same during fiscal year 2023-2024.

Notes:

- The budget for 2024 is included for analytical purposes only and has not been subjected to audit.
- Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

West Park Elementary School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt account group as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

There were no audit adjustments for any fund impacting the fund balance.

West Park Elementary School District
Schedule of Charter Schools and Other Information
Year Ended June 30, 2023

Charter Schools

The following charter schools are chartered by the West Park Elementary School District.

<u>Charter Schools</u>	<u>Included in Audit</u>
West Park Charter Academy #0044	Yes

West Park Elementary School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal ALN	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture - passed through California Department of Education			
Child Nutrition Cluster			
Child Nutrition: School Programs	10.555	13523	\$ 279,159
Total Child Nutrition Cluster			<u>279,159</u>
Child Nutrition: CACFP Claims - Centers and Family Day Care	10.558	13393	66,940
Child Nutrition: NSLP Equipment Assistance Grants	10.579	14906	15,000
Total U.S. Department of Agriculture			<u>361,099</u>
U.S. Department of Education - passed through California Department of Education			
Special Education Cluster			
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	57,380
Other Federal: AB 114 CANS Demonstration Project and AB 114 Implementation Grant	84.027	01110	1,015
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	1
Total Special Education Cluster			<u>58,396</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	217,179
ESEA: ESSA School Improvement (CSI) Funding for LEAs	84.010	15438	150,839
ESEA (ESSA): Title V, Part B, Rural & Low Income School Program (aka REAP)	84.358	14356	41,920
ESEA (ESSA) : Title III, English Learner Student Program	84.365	14346	30,240
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	36,704
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	25,714
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	601,095
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	15559	242,613
COVID-19: Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	79,264
COVID-19: Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	16,953
COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425D	15620	51,671
COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425D	15621	89,072
Total U.S. Department of Education			<u>1,641,660</u>
U.S. Department of Health and Human Services - passed through California Department of Education			
CCDF Cluster			
Child Development: ARP California State Preschool Program One-time Stipend	93.575	15640	30,600
Child Development: ARP California State Preschool Program - Rate Supplements	93.575	15641	13,202
Total CCDF Cluster			<u>43,802</u>
Total U.S. Department of Health and Human Services			<u>43,802</u>
Total Federal Programs			<u>\$ 2,046,561</u>

The accompanying notes are an integral part of this statement.

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of West Park Elementary School District. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

West Park Elementary School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The District did not participate in any loan or loan guarantee programs as described in Title 2, Code of Federal Regulations, Part 200.502(b) during the year ended June 30, 2023.

Subrecipients

The District did not provide any awards to subrecipients.

West Park Elementary School District
Combining Balance Sheet - All General Funds
June 30, 2023

	General Fund	Deferred Maintenance Fund	Special Revenue Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Post- employment Benefits	General Fund (Combined)
Assets:					
Cash in County Treasury	\$ 7,260,441	\$ 71,185	\$ 742,153	\$ 55,305	\$ 8,129,084
Cash in revolving fund	2,000	-	-	-	2,000
Accounts receivable	456,372	469	4,893	365	462,099
Due from other funds	98,037	-	-	-	98,037
Total assets	<u>7,816,850</u>	<u>71,654</u>	<u>747,046</u>	<u>55,670</u>	<u>8,691,220</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable	\$ 648,711	\$ -	\$ -	\$ -	\$ 648,711
Due to other funds	204,407	-	-	-	204,407
Unearned revenue	545,397	-	-	-	545,397
Total liabilities	<u>1,398,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,398,515</u>
Fund Balance:					
Nonspendable fund balances:					
Revolving cash	2,000	-	-	-	2,000
Restricted fund balances	1,863,288	-	-	-	1,863,288
Committed fund balances	638,082	-	-	-	638,082
Assigned fund balances	-	71,654	747,046	55,670	874,370
Unassigned:					
Reserve for economic uncertainty	333,874	-	-	-	333,874
Other unassigned	3,581,091	-	-	-	3,581,091
Total fund balance	<u>6,418,335</u>	<u>71,654</u>	<u>747,046</u>	<u>55,670</u>	<u>7,292,705</u>
Total liabilities and fund balances	<u>\$ 7,816,850</u>	<u>\$ 71,654</u>	<u>\$ 747,046</u>	<u>\$ 55,670</u>	<u>\$ 8,691,220</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All General Funds
Year Ended June 30, 2023

	General Fund	Deferred Maintenance Fund	Special Revenue Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Post- employment Benefits	General Fund (Combined)
Revenues:					
LCFF sources:					
State apportionment or State aid	\$ 4,892,484	\$ -	\$ -	\$ -	\$ 4,892,484
Education protection account funds	262,057	-	-	-	262,057
Local sources	225,344	-	-	-	225,344
Federal revenue	1,424,327	-	-	-	1,424,327
Other State revenue	1,626,531	-	-	-	1,626,531
Other local revenue	513,765	1,820	18,321	1,366	535,272
Total revenues	<u>8,944,508</u>	<u>1,820</u>	<u>18,321</u>	<u>1,366</u>	<u>8,966,015</u>
Expenditures:					
Current:					
Instruction	3,233,434	-	-	-	3,233,434
Instruction-related services	893,275	-	-	-	893,275
Pupil services	532,141	-	-	-	532,141
Ancillary services	9,149	-	-	-	9,149
Community services	(12,022)	-	-	-	(12,022)
General administration	678,133	-	-	-	678,133
Plant services	736,195	6,920	-	-	743,115
Capital outlay	561,918	-	-	-	561,918
Debt service:					
Principal	41,275	-	-	-	41,275
Interest and other service charges	3,976	-	-	-	3,976
Total expenditures	<u>6,677,474</u>	<u>6,920</u>	<u>-</u>	<u>-</u>	<u>6,684,394</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,267,034</u>	<u>(5,100)</u>	<u>18,321</u>	<u>1,366</u>	<u>2,281,621</u>
Other Financing Sources (Uses):					
Transfers in	291	-	111	-	402
Transfers out	(1,047)	-	(111)	-	(1,158)
Other sources	(1)	-	-	-	(1)
Total other financing sources (uses)	<u>(757)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(757)</u>
Net Change in Fund Balance	2,266,277	(5,100)	18,321	1,366	2,280,864
Fund Balance, July 1	4,152,058	76,754	728,725	54,304	5,011,841
Fund Balance, June 30	<u>\$ 6,418,335</u>	<u>\$ 71,654</u>	<u>\$ 747,046</u>	<u>\$ 55,670</u>	<u>\$ 7,292,705</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Balance Sheet - Nonmajor Funds
June 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Cash in County Treasury	\$ 521,842	\$ 155,600	\$ 677,442
Cash on hand and in banks	332	-	332
Accounts receivable	58,747	1,026	59,773
Due from other funds	13,500	-	13,500
Total assets	<u>594,421</u>	<u>156,626</u>	<u>751,047</u>
Liabilities and Fund Balance:			
Liabilities:			
Accounts payable	\$ 7,009	\$ -	\$ 7,009
Due to other funds	65,729	-	65,729
Unearned revenue	277,617	-	277,617
Total liabilities	<u>350,355</u>	<u>-</u>	<u>350,355</u>
Fund Balance:			
Restricted fund balances	226,437	31,365	257,802
Committed fund balances	-	122,479	122,479
Assigned fund balances	17,629	2,782	20,411
Total fund balance	<u>244,066</u>	<u>156,626</u>	<u>400,692</u>
Total liabilities and fund balances	<u>\$ 594,421</u>	<u>\$ 156,626</u>	<u>\$ 751,047</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Funds
Year Ended June 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Federal revenue	\$ 404,901	\$ -	\$ 404,901
Other State revenue	263,050	-	263,050
Other local revenue	18,253	3,843	22,096
Total revenues	<u>686,204</u>	<u>3,843</u>	<u>690,047</u>
Expenditures:			
Current:			
Instruction	189,816	-	189,816
Instruction-related services	9,148	-	9,148
Pupil services	500,057	-	500,057
Ancillary services	7,041	-	7,041
General administration	19,643	-	19,643
Plant services	27,461	-	27,461
Capital outlay	65,384	-	65,384
Total expenditures	<u>818,550</u>	<u>-</u>	<u>818,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(132,346)</u>	<u>3,843</u>	<u>(128,503)</u>
Other Financing Sources (Uses):			
Transfers out	-	(291)	(291)
Total other financing sources (uses)	<u>-</u>	<u>(291)</u>	<u>(291)</u>
Net Change in Fund Balance	(132,346)	3,552	(128,794)
Fund Balance, July 1	376,412	153,074	529,486
Fund Balance, June 30	<u>\$ 244,066</u>	<u>\$ 156,626</u>	<u>\$ 400,692</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Balance Sheet - Nonmajor Special Revenue Funds
June 30, 2023

	Student Body Fund	Child Development Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Assets:				
Cash in County Treasury	\$ -	\$ 406,519	\$ 115,323	\$ 521,842
Cash on hand and in banks	332	-	-	332
Accounts receivable	1,096	2,344	55,307	58,747
Due from other funds	-	-	13,500	13,500
Total assets	<u>1,428</u>	<u>408,863</u>	<u>184,130</u>	<u>594,421</u>
Liabilities and Fund Balance:				
Liabilities:				
Accounts payable	\$ -	\$ 336	\$ 6,673	\$ 7,009
Due to other funds	-	49,097	16,632	65,729
Unearned revenue	-	277,617	-	277,617
Total liabilities	<u>-</u>	<u>327,050</u>	<u>23,305</u>	<u>350,355</u>
Fund Balance:				
Restricted fund balances	1,428	64,184	160,825	226,437
Assigned fund balances	-	17,629	-	17,629
Total fund balance	<u>1,428</u>	<u>81,813</u>	<u>160,825</u>	<u>244,066</u>
Total liabilities and fund balances	<u>\$ 1,428</u>	<u>\$ 408,863</u>	<u>\$ 184,130</u>	<u>\$ 594,421</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special
Revenue Funds
Year Ended June 30, 2023

	Student Body Fund	Child Development Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Federal revenue	\$ -	\$ 43,802	\$ 361,099	\$ 404,901
Other State revenue	-	197,910	65,140	263,050
Other local revenue	5,023	6,866	6,364	18,253
Total revenues	<u>5,023</u>	<u>248,578</u>	<u>432,603</u>	<u>686,204</u>
Expenditures:				
Current:				
Instruction	-	189,816	-	189,816
Instruction-related services	-	9,148	-	9,148
Pupil services	-	-	500,057	500,057
Ancillary services	7,041	-	-	7,041
General administration	-	6,829	12,814	19,643
Plant services	-	25,156	2,305	27,461
Capital outlay	-	-	65,384	65,384
Total expenditures	<u>7,041</u>	<u>230,949</u>	<u>580,560</u>	<u>818,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,018)</u>	<u>17,629</u>	<u>(147,957)</u>	<u>(132,346)</u>
Net Change in Fund Balance	(2,018)	17,629	(147,957)	(132,346)
Fund Balance, July 1	3,446	64,184	308,782	376,412
Fund Balance, June 30	<u>\$ 1,428</u>	<u>\$ 81,813</u>	<u>\$ 160,825</u>	<u>\$ 244,066</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Balance Sheet - Nonmajor Capital Projects Funds
June 30, 2023

	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Nonmajor Capital Projects Funds
Assets:			
Cash in County Treasury	\$ 31,159	\$ 124,441	\$ 155,600
Accounts receivable	206	820	1,026
Total assets	<u>31,365</u>	<u>125,261</u>	<u>156,626</u>
Liabilities and Fund Balance:			
Liabilities:			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted fund balances	31,365	-	31,365
Committed fund balances	-	122,479	122,479
Assigned fund balances	-	2,782	2,782
Total fund balance	<u>31,365</u>	<u>125,261</u>	<u>156,626</u>
Total liabilities and fund balances	<u>\$ 31,365</u>	<u>\$ 125,261</u>	<u>\$ 156,626</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital
Projects Funds
Year Ended June 30, 2023

	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Nonmajor Capital Projects Funds
Revenues:			
Other local revenue	\$ 770	\$ 3,073	\$ 3,843
Total revenues	<u>770</u>	<u>3,073</u>	<u>3,843</u>
Expenditures:			
Current:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>770</u>	<u>3,073</u>	<u>3,843</u>
Other Financing Sources (Uses):			
Transfers out	-	(291)	(291)
Total other financing sources (uses)	<u>-</u>	<u>(291)</u>	<u>(291)</u>
Net Change in Fund Balance	770	2,782	3,552
Fund Balance, July 1	30,595	122,479	153,074
Fund Balance, June 30	<u>\$ 31,365</u>	<u>\$ 125,261</u>	<u>\$ 156,626</u>

The accompanying notes are an integral part of this statement.

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Other Auditor's Reports



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

To the Board of Trustees
West Park Elementary School District
Fresno, California 93706

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Park Elementary School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise West Park Elementary School District's basic financial statements, and have issued our report thereon dated December 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the West Park Elementary School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Park Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of West Park Elementary School District's internal control. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Respectfully submitted,



Linger, Peterson & Shrum
Fresno, California
December 12, 2023



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

To the Board of Trustees
West Park Elementary School District
Fresno, California 93706

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited West Park Elementary School District'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 West Park Elementary School District's major federal programs for the year ended June 30, 2023. West Park Elementary School District'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, West Park Elementary School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding West Park Elementary School District'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 West Park Elementary School District'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 West Park Elementary School District'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.

Purpose of This Report

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.

Respectfully submitted,



Linger, Peterson & Shrum
Fresno, California
December 12, 2023

Independent Auditor's Report on State Compliance

To the Board of Trustees
West Park Elementary School District
Fresno, California 93706

Report on Compliance

Opinion

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

In our opinion, West Park Elementary School District 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 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District 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 District'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 West Park Elementary School District'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 District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Local Education Agencies Other Than Charter Schools:

Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss and Mitigation	Not applicable

School Districts, County Offices of Education, and Charter Schools:

California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Yes

Charter Schools:

Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

The term "Not applicable" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with the requirements referred to above, which is required to be reported in accordance with the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel and which is described in the accompanying schedule of audit findings and questioned costs as finding 2023-001. Our opinion is not modified with respect to matters identified.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of audit findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in cursive script that reads "Linger, Peterson & Shrum".

Linger, Peterson & Shrum
Fresno, California
December 12, 2023

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Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
One or more material weaknesses identified?	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
One or more material weaknesses identified?	No
One or more significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, para. 200.516(a)?	No
Identification of major programs:	

Name of federal program or cluster	Assistance Listing Number (ALN)
COVID-19: ESF Programs	84.425C, 84.425D

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting?	Yes
Type of auditor's report issued on compliance for state programs:	Unmodified

Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of "Government Auditing Standards."

There were no financial statement findings or questioned costs.

Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by the Uniform Guidance (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs.

State Award Findings and Questioned Costs

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

2023-001 Instructional Materials [70000]

Federal Program Information

This finding does not relate to any Federal programs

Criteria or Specific Requirement

According to Education Code Section 60119(B)(iii)(b), the District is required to provide a ten-day notice of public hearing in which the District's governing board encourages participation to make a determination whether each pupil in each school has, or will have by the end of the fiscal year, enough textbooks or instructional materials. The public hearing is required to be held on or before the end of the eighth week from the first day pupils attend school for that year. The Board is required to make a written determination in the resolution whether they had sufficient or insufficient materials. If the resolution states any insufficiency, the governing board is required to inform the classroom teachers and the public the reasons for the insufficiency, and that they have taken action to correct this within two months of the beginning of the school year.

Condition

The public hearing was held after the end of the eighth week from the first day of class for the current year. The first day of class was July 20, 2022 and the public hearing was held on October 13, 2022. This is not a repeat finding.

Questioned Costs

There were no questioned costs related to this finding.

Effect

The public hearing was not held on or before the end of the eighth week from the first day of class. In case of any insufficiency, the governing board would not have been able to inform the public or take corrective action within the first two months of the school year.

Cause

This was an oversight on the part of management.

Recommendation

The District needs to fulfill all Education Code requirements for instructional materials.

District's Response

The District has all of the necessary textbooks and will fulfill all the necessary requirements in the future.

2023-002 State Compliance [40000]

Federal Program Information

This finding does not relate to any Federal programs

Criteria or Specific Requirement

Pursuant to Education Code 32286, the District shall review and update its Comprehensive School Safety Plan by March 1, and every year thereafter.

Condition

The District did not have an updated Comprehensive School Safety Plan for the fiscal year and did not notify the CDE before October 15 as required per the Education Code 32280-32289.

Questioned Costs

There were no questioned costs related to this finding.

Effect

The documentation of the Comprehensive School Safety Plan was not up to date for the fiscal year. This is not a repeat finding.

Cause

This was an oversight on the part of management.

Recommendation

The District needs to fulfill all Education Code requirements for the comprehensive school safety plan.

District's Response

The District will improve the process they use to ensure their Comprehensive School Safety Plan will be reviewed and updated before March 1 of every fiscal year.

West Park Elementary School District
Summary Schedule of Prior Audit Findings
June 30, 2023

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
2022-001 Internal Control [30000]	Implemented	
The District's management failed to provide the documentation required to complete the Student Body Fund testing. We were not able to test any transactions prior to January 1, 2022		
2022-002 Local Control and Accountability Plan [62000]	Implemented	
The District's management failed to provide documentation to prove the Local Control and Accountability Plan was presented to the parent advisory committee and that at least one public hearing was held.		
2022-003 Instructional Minutes [70000]	Implemented	
The District's management failed to provide documentation to prove that there was a public hearing held required by Education Code Section 0119(B)(iii)(b),		
2022-004 School Accountability Report Card [72000]	Implemented	
The District's management failed to provide documentation to prove that there was a School Accountability Report Card.		

WEST PARK SCHOOL DISTRICT



2695 S Valentine Ave Fresno, CA 93706
Tel 559-233-6501 Fax 559-497-1944
www.westpark.k12.ca.us
Dr. Brian Clark Superintendent



West Park Elementary School District Corrective Action Plan June 30, 2023

Finding Number: 2023-001

Contact Person: Helen Bellonzi, Interim CBO

Anticipated Completion Date: June 30, 2024

Corrective Action Plan: The administration will thoroughly review the attendance calculations to ensure the correct number is reported.

Finding Number: 2023-002

Contact Person: Helen Bellonzi, Interim CBO

Anticipated Completion Date: June 30, 2024

Corrective Action Plan: The District will update their processes to ensure the safety plan is updated and approved before the March 1 deadline.

**PUBLIC COMMENT
CLOSED SESSION**

CLOSED SESSION