

Posted January 9, 2026

# West Park Elementary School District

Board of Trustees  
Regular Board Meeting

Music Room  
West Park School District  
2695 S. Valentine  
Fresno, CA 93706

Monday, January 12, 2026  
5:30 p.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 Martha Fuentes 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 que hablan español u otros idiomas 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: Araceli Lopez \_\_\_\_ Aida Garcia \_\_\_\_  
Yaritza Astudillo \_\_\_\_ Michael Smith \_\_\_\_ Sylvia Higgins \_\_\_\_
- 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**

A. Routine business transactions:

- 1. Special Board Meeting Minutes December 2, 2025
- 2. Regular Board Meeting Minutes December 8, 2025

3. Special Board Meeting Minutes December 12, 2025
4. Warrants for December 2025
5. Payroll for December 2025
6. Cash Flow Report for December 2025
7. Revenue Report
8. Budget Report

#### **IV. REPORTS AND PRESENTATIONS**

- A. Board Members Report
- B. Superintendent Report
- C. Elementary Report
- D. Charter Report
- E. Business Office Report
- F. MOT Report
- G. IT Report
- H. Cafeteria Report
- I. HR Report

#### **V. ACTION ITEMS**

1. APPROVAL: Williams Uniform Complaint Quarterly Report
2. APPROVAL: 2025-2026 West Park Elementary Comprehensive School Safety Plan
3. APPROVAL: West Park Elementary SARC 2024-2025 (School Accountability Report Card)
4. APPROVAL: West Park Charter Academy SARC 2024-2025 (School Accountability Report Card)
5. APPROVAL: Cubicle Installation
6. APPROVAL: Fiscal Year 2024-25 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 and Liability Claim

Government Code Section 54956.9(a),(d)(1)

Name of Case: Elizabeth Tienda v. West Park Elementary School District,  
Fresno

Superior Court Case No: 23CECG00194

### **B. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/RESIGNATION (Government Code Section 54957(b))**

### **C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957)**

Title: Superintendent

## **VIII. REPORT OF ACTIONS TAKEN IN CLOSED SESSION**

## **IX. ADVANCED PLANNING**

### **A. Regular Board Meeting: Tuesday, February 10, 2026**

## **X. ADJOURNMENT**





**PUBLIC  
COMMENT  
PERIOD**



# **CONSENT CALENDAR**

**West Park Elementary School District**

**MINUTES OF THE SPECIAL BOARD MEETING OF THE BOARD TRUSTEES**

Tuesday, December 02, 2025 - 5:30 p.m.

West Park Elementary School Music Center

**I. OPENING BUSINESS**

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

Motion made by: Araceli Lopez

Motion seconded by: Yaritza Astudillo

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Absent
Sylvia Higgins:	Yes

Approved. 4 Yes, 0 No, 1 Absent

**II. PUBLIC COMMENT PERIOD**

None at this time.

**III. ACTION ITEMS**

- 1. APPROVAL: 2025 Annual Organizational Meeting of the Governing Board

Resolution # 2025-2026-08

Motion made by: Aida Garcia

Motion seconded by: Yaritza Astudillo

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Absent

Sylvia Higgins: Yes

Approved. 4 Yes, 0 No, 1 Absent

2. APPROVAL: District contribution to Schoolwide/ Community events  
Resolution # 2025-2026-09

Motion made by: Sylvia Higgins

Motion seconded by: Aida Garcia

Voting:

Araceli Lopez : Yes

Aida Garcia Yes

Yaritza Astudillo: Yes

Michael Smith: Absent

Sylvia Higgins: Yes

Approved. 4 Yes, 0 No, 1 Absent

**IV. PUBLIC COMMENT PERIOD RE: CLOSED SESSION ITEMS**

No comment.

**V. CLOSED SESSION**

Closed Session convened at 6:40 pm.

Motion made by: Araceli Lopez

Motion seconded by: Sylvia Higgins

Voting:

Araceli Lopez : Yes

Aida Garcia Yes

Yaritza Astudillo: Yes

Michael Smith: Absent

Sylvia Higgins: Yes

Approved. 4 Yes, 0 No, 1 Absent

**VI. REPORT OF ACTIONS TAKEN IN CLOSED SESSION**

- A. Public Employee Appointment/Employment  
(Government Code Section 54957(b))

Title: Senior Executive Assistant to the Superintendent

Approved. 4 Yes, 0 No, 1 Absent

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

Title: Superintendent

No action taken

**VII. ADVANCED PLANNING**

A. Regular Board Meeting Monday, December 8, 2025

**VIII. ADJOURNMENT @ 6:40 p.m.**

Motion made by: Sylvia Higgins

Motion seconded by: Aida Garcia

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Absent
Sylvia Higgins:	Yes

Approved. 4 Yes, 0 No, 1 Absent



**West Park Elementary School District**

**MINUTES OF THE REGULAR MEETING OF THE BOARD TRUSTEES**

Monday, December 8th, 2025 - 5:30 p.m.

West Park Elementary School Music Center

**I      OPENING BUSINESS**

- A. Call Public Session to Order. Board President Araceli Lopez called the meeting to order at 5:30 p.m.
- B. Roll Call. Board Members Present: Araceli Lopez, Michael Smith, Aida Garcia, Yaritza Astudillo and Sylvia Higgins
- C. Pledge of Allegiance. Board President Araceli Lopez led the Pledge of Allegiance.
- D. Adopt Agenda. The Board voted to approve the agenda.

Motion made by: Araceli Lopez

Motion seconded by: Michael Smith

Voting:

Araceli Lopez :        Yes

Aida Garcia            Yes

Yaritza Astudillo:    Yes

Michael Smith:        Yes

Sylvia Higgins:        Yes

Approved. 5 Yes, 0 No

**E. Annual Organizational Meeting**

**1. Election of Officers:**

**a. President: Araceli Lopez**

Nominated by: Aida Garcia

Seconded by: Sylvia Higgins

Voting:

Araceli Lopez :        Yes

Aida Garcia            Yes

Yaritza Astudillo:    Yes

Michael Smith:        Yes

Sylvia Higgins:        Yes

Approved. 5 Yes, 0 No

- b. Clerk: Yaritza Astudillo  
Nominated by: Aida Garcia  
Seconded by: Michael Smith

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

- c. County Representative: Michael Smith  
Nominated by: Araceli Lopez  
Seconded by: Aida Garcia

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

- d. Alternate County Representative: Sylvia Higgins  
Nominated by: Araceli Lopez  
Seconded by: Aida Garcia

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

2. Appoint Superintendent as Secretary to the Board

Nominated by: Araceli Lopez  
Seconded by: Aida Garcia

Voting:

Araceli Lopez :	Yes
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Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

3. Selection of Date and time for 2026 Regular Board Meetings: **Nominated to keep board meetings the same: 2nd Monday of each month.**

Nominated by: Aida Garcia

Seconded by: Sylvia Higgins

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

II. PUBLIC COMMENT PERIOD

None at this time.

III. CONSENT CALENDAR

A. The Board approved the following routine business transactions:

1. Regular Board Meeting Minutes November 10 2025
2. Special Board Meeting Minutes December 02, 2025
3. Warrants for November 2025
4. Payroll for November 2025
5. Cash Flow Report November 2025
6. Revenue Report
7. Budget Report
8. Inter-District Transfer request
  - A. Transfer #2025-12-01
  - B. Transfer #2025-12-02

Motion made by: Aida Garcia

Motion seconded by: Yartiza Astudillo

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes

Yaritza Astudillo: Yes  
Michael Smith: Yes  
Sylvia Higgins: Yes

Approved. 5 Yes, 0 No

#### IV. REPORTS AND PRESENTATIONS

##### Board Report

**Aida Garcia:** Breakfast with Santa was a great success with strong attendance. Thank you to all volunteers, including Independent Study staff and the West Park ES team. It was wonderful to see increased family participation this year.

Special thanks to Dr. Clark for preparing breakfast and to Mr. Rangel and Mrs. Mares for the pozole. The decorations were excellent and greatly enhanced the event.

**Yartiza Astudillo:** Expressed her appreciation for the success of Breakfast with Santa. She thanked all staff, volunteers, families, and community members who participated, with special recognition to Dr. Clark and all contributors who helped make the event successful. The event had a great turnout, received positive feedback, and there is enthusiasm to continue the event next year.

**Michael Smith:** Shared that Breakfast with Santa was a great event with a very strong turnout and meaningful participation from students, families, and the community. He noted that the students were happy and emphasized the value of hosting events that bring families together. He credited the success of the event to the collective efforts of staff, including teachers and administration, and thanked everyone for working together.

Mr. Smith also reported on his attendance at the CSBA meeting, thanking West Park for the opportunity to attend. He noted that although he was the only board member able to attend this year due to scheduling, the experience was very beneficial and provided valuable learning opportunities and new perspectives. He expressed appreciation to staff for making the participation possible.

**Sylvia Higgins:** Shared that Breakfast with Santa was a great event and noted it was the first time she had attended in many years. She expressed appreciation for the strong staff involvement and the excellent family turnout, and stated that she was impressed and thoroughly enjoyed the event.

**Araceli Lopez:** Thanked all staff and volunteers for their support and service to the community during Breakfast with Santa. She noted the beautiful turnout and complimented the decorations, sharing that they received many positive comments. She also thanked Dr. Clark and family members who assisted with the event and expressed appreciation to everyone involved, with enthusiasm for continued success in future years.

**Superintendent Report Dr. Clark,** Expressed pride in the students and staff as the first half of the semester comes to a close. He shared that teachers are actively assessing students through i-Ready and are already seeing positive growth in reading and math, noting the dedication of both staff and students.

He commended the work of counselors and pupil specialists for supporting students' social, emotional, and academic growth. Dr. Clark also highlighted the success of Breakfast with Santa, noting strong community attendance and emphasizing his pride in students who participated and supported the community through service learning.

Dr. Clark publicly thanked Tamita Boyd for her tireless efforts managing major fiscal responsibilities, including the audit and First Interim reports, and expressed appreciation for her expertise and commitment. He also recognized Carmen Mares for her contributions, including her leadership in Human Resources, professionalism, and dedication to staff and the district.

Additional recognition was given to classified staff, including food service, MOT custodial teams, and the IT department, for their essential daily work supporting students and maintaining district operations.

Dr. Clark concluded by thanking the Board for its leadership, support, and commitment to the district, stating his pride in serving the West Park community and reaffirming the district's goal of continued excellence and accountability.

**Elementary Report Randy Randolph:** reported that Westpark Elementary completed benchmark testing in November, providing a snapshot of student progress at the midpoint of the year. Last week, students began the i-Ready ELA diagnostic, with the math diagnostic scheduled for this week. He emphasized that these assessments are key tools for measuring student achievement and growth, serving as critical checkpoints for monitoring progress and preparing for upcoming instructional goals.

Under events, Mr. Randolph noted that Breakfast with Santa was highly successful. He specifically recognized the student helpers, noting that they were avid students and that he was especially proud of their contributions.

Looking ahead, he announced that the school's Winter Program will take place on Wednesday, December 18 at 6 PM in the auditorium at Washington Union High School, with students actively practicing for their performances.

Regarding enrollment, West Park Elementary currently has 264 students, with an average daily attendance of 92.2% for November. While slightly below the target, he noted that this is still a strong showing.

**Charter Report Randy Randolph:**Reported that teachers at the charter school are actively administering assessments, including a round of benchmark testing and Renaissance testing, which will be completed prior to winter break. He noted that the resulting data will be used to evaluate student performance and inform instructional planning. The charter school is also working with FCSS assessment specialists to support

data analysis and improve teaching practices.

Mr. Randolph shared that Westpark Charter Academy hosted Family Art Night on November 13, which had a strong turnout and very positive feedback from students, families, and staff. He noted that families enjoyed the opportunity to participate together and that another art night was planned for the Hanford site prior to spring break in the second semester.

He also reported that the Hash site hosted a Thanksgiving dinner for students and families, converting a classroom into a dining space to allow families to gather and enjoy a shared meal. The event was well received.

Regarding enrollment, Mr. Randolph stated that enrollment has remained steady at 190 students. New enrollment has been temporarily paused as the semester concludes and will resume following the holiday break, with several students already scheduled to begin at that time.

**Business Office Report Tamita Boyd:** Reported that during November, the district completed several required reports, including the UPK Expenditure Report, Developer Fee Annual Report, and the Third-Party Report. She noted that the department is currently heavily focused on preparing the First Interim Report, which is due to the Fresno County Superintendent of Schools by December 15, 2025.

Ms. Boyd provided payroll and audit updates, stating that December payroll closed early on December 5 due to the holiday schedule. She also shared that the final audit requests for the 2024–25 fiscal year have been completed and are due by December 9, with findings to be reported to FCSS by December 15. She reported that the audit process is progressing well.

She explained that there was a brief delay related to the developer fee audit due to pending federal guideline approvals; however, those approvals were received shortly after Thanksgiving, and the district is now fully back on track without the need for an extension.

Ms. Boyd highlighted that this is a particularly busy time of year due to year-end closing, including 1099 and W-2 processing, budget rollovers, and fiscal closeout deadlines. She noted that December is a critical period during which purchasing and payments are limited to ensure accurate fiscal reporting.

Looking ahead, Ms. Boyd shared that the district will be conducting the LCAP Midyear Review and that staff will attend an LCAP workshop on January 12, with a focus on updates and requirements related to the LPGRG grant.

**MOT Report Ruben Rangel:** Hopes everyone enjoyed a wonderful Thanksgiving season with family and friends. We would also like to extend our wishes for a Merry Christmas and a Happy New Year. During the Thanksgiving break, my team was able to give each classroom additional attention by completing a deeper level of cleaning beyond our regular daily routines.



In addition, the team installed much-needed lighting in front of the office and the multipurpose room, significantly improving visibility in that area. We will continue to identify and address other areas on campus that may benefit from additional lighting.

At this time, I would like to express my sincere appreciation to our dedicated Maintenance and Operations staff for their hard work and commitment to our schools.

Looking ahead, we will continue with additional lighting upgrades and deep-cleaning projects during the winter break to ensure our facilities remain safe, clean, and welcoming for both students and staff.

**IT Report Craig Bajada:** Reported that at the start of student assessments, the IT department identified a compatibility issue between the latest Chrome OS update and the secure testing browser, which initially prevented the browser from launching and impacted assessment readiness. To resolve the issue, the Google Admin Console was configured to roll back Chromebooks districtwide to a prior Chrome OS version. While there were minor challenges during implementation, the issue was successfully resolved.

He shared that the IT department is closely monitoring future Chrome OS and secure browser updates to prevent similar issues prior to SBAC testing. Although a newer Chrome OS update is now available, it will be implemented only after current assessments are completed to avoid disruption.

Mr. Bajada also reported that the department has begun a comprehensive review of aging and outdated technology to improve inventory accuracy and resource management. During winter break, equipment stored in the C-Train will be evaluated, and any damaged, obsolete, or unnecessary items will be designated for surplus. This process will optimize storage space, improve organization within the IT office, and ensure responsible disposal or redistribution of unused technology.

He concluded by noting that these efforts reflect the department's commitment to supporting student learning, ensuring assessment readiness, and maintaining responsible management of district technology resources.

**Cafeteria Report Lilia Romero:** Provided an update regarding the Foster Farms food recall, reporting that the issue has been resolved and corn dogs are once again safe to serve. She shared that they were served last week and were well received by students.

She highlighted the Thanksgiving meal, noting that food service staff prepared a festive feast for students that included turkey, ham, mashed potatoes, pumpkin pudding, and a turkey-shaped cookie. Students greatly enjoyed the meal, and the event was a success.

Ms. Romero also reported that meal reimbursement claims for September, October, and November have been completed and submitted.

Under December events, she shared that Breakfast with Santa was a wonderful and festive occasion. The breakfast included pancakes, eggs, bacon, sausage patties, coffee,



and milk. She also noted that the cafeteria and campus were decorated with holiday decorations, adding to the festive atmosphere.

Ms. Romero concluded by thanking everyone involved for helping make these events successful.

**HR Department Carmen Mares:** Reported continued progress in filling district vacancies, noting that interviews are ongoing for remaining open positions. She shared that the Yard/Cafeteria Supervision position was filled a few weeks ago and that the new employee is already providing valuable support to students and staff.

Ms. Mares also reported that she recently completed her third monthly Association of California School Administrators (ACSA) leadership training, which has provided meaningful opportunities for professional growth, collaboration, and learning alongside colleagues from other districts.

She concluded by thanking the Board for its continued support and extended holiday well wishes to the district community.

**V. ACTION ITEMS**

1. Approval: Annual Developer's Fee Report Resolution #2025-2026-07

Motion made by: Araceli Lopez

Motion seconded by: Michael Smith

Voting:

Araceli Lopez : Yes

Aida Garcia Yes

Yaritza Astudillo: Yes

Michael Smith: Yes

Sylvia Higgins: Yes

Approved. 5 Yes, 0 No

**VI. PUBLIC COMMENT PERIOD RE: CLOSED SESSION ITEMS**

No comment.

**VII. CLOSED SESSION**

Closed Session convened at 6:03 PM

Motion made by: Araceli Lopez

Motion seconded by: Aide Garcia

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

**VIII. REPORT OF ACTIONS TAKEN IN CLOSED SESSION**

A. Public Employee Appointment/Employment  
(Government Code Section 54957(b))

No action taken

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

Title: Superintendent

No action taken

**IX. ADVANCED PLANNING**

- A. Special Board Meeting Monday, Friday, December 12, 2025
- B. Regular Board Meeting Monday, Pending Annual Organizational Meeting

**X. ADJOURNMENT @ 7:48pm**

Motion made by:

Motion seconded by:

Voting:

Araceli Lopez :	Yes
Aida Garcia	Yes
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 5 Yes, 0 No

**West Park Elementary School District**

**MINUTES OF THE SPECIAL BOARD MEETING OF THE BOARD TRUSTEES**

Friday, December 12, 2025 - 5:30 p.m.

West Park Elementary School Music Center

**I. OPENING BUSINESS**

- A. Call Public Session to Order. Board President Araceli Lopez called the meeting to order at 5:30 p.m.
- B. Roll Call. Board Members Present: Araceli Lopez, Michael Smith, Yaritza Astudillo and Sylvia Higgins
- C. Pledge of Allegiance. Board President Araceli Lopez led the Pledge of Allegiance.
- D. Adopt Agenda. The Board voted to approve the agenda.

Motion made by: Araceli Lopez

Motion seconded by: Yaritza Astudillo

Voting:

Araceli Lopez :	Yes
Aida Garcia	Absent
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 4 Yes, 0 No, 1 Absent

**II. PUBLIC COMMENT PERIOD**

None at this time.

**III. ACTION ITEMS**

- 1. APPROVAL: Proposed Amendment to Board Bylaw 9250

Motion made by: Michael Smith

Motion seconded by: Yaritza Astudillo

Voting:

Araceli Lopez :	Yes
Aida Garcia	Absent
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 4 Yes, 0 No, 1 Absent

2. APPROVAL: 2025-2026 First Interim Report

Motion made by: Araceli Lopez

Motion seconded by: Yaritza Astudillo

Voting:

Araceli Lopez : Yes

Aida Garcia Absent

Yaritza Astudillo: Yes

Michael Smith: Yes

Sylvia Higgins: Yes

Approved. 4 Yes, 0 No, 1 Absent

IV. **PUBLIC COMMENT PERIOD RE: CLOSED SESSION ITEMS**

No comment.

V. **CLOSED SESSION**

Closed Session convened at 6:53 pm.

Motion made by: Araceli Lopez

Motion seconded by: Yaritza Astudillo

Voting:

Araceli Lopez : Yes

Aida Garcia Absent

Yaritza Astudillo: Yes

Michael Smith: Yes

Sylvia Higgins: Yes

Approved. 4 Yes, 0 No, 1 Absent

VI. **REPORT OF ACTIONS TAKEN IN CLOSED SESSION**

A. Public Employee Performance Evaluation  
(Government Code Section 54957)

Title: Superintendent

No action taken

**VII. ADVANCED PLANNING**

- A. Regular Board Meeting Monday, January 12, 2026

**VIII. ADJOURNMENT @ 6:53 PM**

Motion made by: Sylvia Higgins

Motion seconded by: Michael Smith

Voting:

Araceli Lopez :	Yes
Aida Garcia	Absent
Yaritza Astudillo:	Yes
Michael Smith:	Yes
Sylvia Higgins:	Yes

Approved. 4 Yes, 0 No, 1 Absent

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re-----Y-Gl---Fn---Ob-----Si---Id---Lo	Amount
912-AJB CLEANING	512797137	PV-260300	CHARTER NOVEMBER CLEAN	0900-00000-0-0000-8100-550005-903-00-901	1,760.00
					Warrant Total: 1,760.00
					Vendor Total: 1,760.00
1877-AMERGIS HEALTHCARE STAFFIN	512797138	PV-260291	LVN SERVICES 11/17- 11/20	0100-00000-0-1110-3140-580000-000-00-000	2,280.00
					Warrant Total: 2,280.00
					Vendor Total: 2,280.00
	512802817	PV-260344	LVN SERVICES 12-01/ 12-05	0100-00000-0-1110-3140-580000-000-00-000	2,401.40
					Warrant Total: 2,401.40
					Vendor Total: 4,681.40
1121-AT&T - 9391060874	512799487	PV-260311	NOVEMBER INTERNET	0100-81500-0-0000-8100-590004-000-00-000	432.42
					Warrant Total: 432.42
					Vendor Total: 432.42
	512799488	PV-260311	NOVEMBER INTERNET	0900-00000-0-0000-8100-590004-000-00-000	432.42
					Warrant Total: 432.42
					Vendor Total: 864.84
1733-AT&T 8310007638807	512802818	PV-260327	CHARTER DECEMBER- INTE	0900-00000-0-0000-8100-590004-000-00-000	866.39
					Warrant Total: 866.39
					Vendor Total: 866.39
1994-AUTO-CHLOR SYSTEM	512802819	PV-260338	KITCHEN - SOAP SOLUTIONS	1300-53100-0-0000-3700-430008-000-00-000	148.22
		PV-260339	DISH WASHER SOAP SOLUTIO	1300-53100-0-0000-3700-430008-000-00-000	49.57
					Warrant Total: 197.79
					Vendor Total: 197.79
25-AVAYA COMMUNICATION	512799489	PV-260315	PHONE SERVICES DECEMBER	0100-00000-0-0000-8100-590004-000-00-000	199.99
					Warrant Total: 199.99
					Vendor Total: 199.99
	512799490	PV-260315	PHONE SERVICES DECEMBER	0900-00000-0-0000-8100-590004-000-00-000	200.00
					Warrant Total: 200.00
					Vendor Total: 399.99
1899-BCM One, Inc	512799491	PV-260313	TECHNOLOGY SOLUTIONS NC0100-09000-0-1110-2420-580000-902-00-903		293.05
					Warrant Total: 293.05
					Vendor Total: 293.05
1772-BIMBO BAKERIES USA	512802820	PO-260163	10 MONTHS \$400.00 x 10 MONT	1300-53100-0-0000-3700-470000-000-00-000	346.20
		PO-260163	10 MONTHS \$400.00 x 10 MONT	1300-53100-0-0000-3700-470000-000-00-000	61.11
					Warrant Total: 407.31
					Vendor Total: 407.31

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fr---Ob-----Si--Id--Lo	Amount
51-CALIFORNIA DEPT. OF JUSTICE	512799492	PV-260309	FINGER PRINTING DECEMBE	0100-00000-0-0000-7400-580015-000-00-000	143.00
				Warrant Total:	143.00
				Vendor Total:	143.00
54-CALIFORNIA KINDERGARTEN ASSO	512799493	PO-260316	CALIFRONIA KINDERGARDTE	0100-09000-0-1110-1000-520000-901-00-902	425.00
				Warrant Total:	425.00
				Vendor Total:	425.00
75-CALIFORNIA VALUED TRUST	512798237	PV-260303	DECEMBER HEALTH & WELF	0100-00010-0-0000-2700-580000-000-00-000	95,865.37
				Warrant Total:	95,865.37
				Vendor Total:	95,865.37
2023-CharacterStrong LLC	512799494	PO-260322 PO-260361	MTSS CERTIFICATION MTSS CERTIFICATION REGIST	0100-90110-0-1110-2420-520000-000-00-000 0100-09000-0-1110-3110-520000-902-00-902	349.00 349.00
				Warrant Total:	698.00
				Vendor Total:	698.00
1787-CINTAS CORP NO 2	512797139	PV-260287 PV-260302	FRIST AID & SAFETY FIRST AID AGREEMENT NOVE	0100-00000-0-0000-8100-580000-000-00-000 0100-00000-0-0000-8100-580000-000-00-000	199.42 85.30
				Warrant Total:	284.72
				Vendor Total:	284.72
1376-CITY OF FRESNO	512799495	PV-260312	FRESNO-CHARTER UTILITIES	0900-00000-0-0000-8100-550009-000-00-000	88.97
				Warrant Total:	88.97
				Vendor Total:	88.97
1303-CITY OF HANFORD	512799496	PV-260308	NOVEMBER UTILITIES	0900-00000-0-0000-8100-550009-000-00-000	233.80
				Warrant Total:	233.80
				Vendor Total:	233.80
2022-CVIN LLC	512799497	PV-260310	FUSF-FEE ERATE	0100-09000-0-1110-2420-580000-902-00-903	711.15
				Warrant Total:	711.15
				Vendor Total:	711.15
120-DEWEY PEST CONTROL INC.	512797140	PV-260296 PV-260297 PV-260298	DECEMBER PEST CONTROL DECEMBER PEST DECEMBER PEST CONTROL	0100-81500-0-0000-8100-550006-000-00-000 0100-81500-0-0000-8100-550006-000-00-000 0100-81500-0-0000-8100-550006-000-00-000	235.00 77.00 77.00
				Warrant Total:	389.00
				Vendor Total:	389.00
	512797141	PV-260299	DECEMBER PEST CONTROL C	0900-00000-0-0000-8100-550006-000-00-000	155.00
				Warrant Total:	155.00



Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fn---Ob-----Si--Id-Lo	Amount
1079-e2e Exchange LLC	512802821	PO-260363 PO-260364	E-RATE CONSULTING SERVVIC E-RATE CONSULTING SERVVIC	0100-90110-0-1110-2420-580000-000-00-000 0100-90110-0-1110-2420-580000-000-00-000	1,550.00 1,995.00 <b>Warrant Total: 3,545.00</b> <b>Vendor Total: 3,545.00</b>
171-FRESNO COUNTY TREASURER	512802822	PV-260326	WATER SERVICE NOVEMBER	0100-81500-0-0000-8100-550009-000-00-000	188.13 <b>Warrant Total: 188.13</b> <b>Vendor Total: 188.13</b>
1886-Garcia Hernandez Sawhney LLP	512797142	PV-260279	LEGAL DISTRICT SERVICES	0100-00000-0-0000-7400-580018-000-00-000	4,758.50 <b>Warrant Total: 4,758.50</b> <b>Vendor Total: 4,758.50</b>
1714-GOLD STAR FOODS	512802823	PO-260176 CM-260021 CM-260022 PO-260176 PO-260176 PO-260176 PO-260176 PO-260176 CM-260023 CM-260024	10 MONTHS FOR SCHOOL NUT GOLD STAR FOODS GOLD STAR FOODS 10 MONTHS FOR SCHOOL NUT 10 MONTHS FOR SCHOOL NUT 10 MONTHS FOR SCHOOL NUT 10 MONTHS FOR SCHOOL NUT 10 MONTHS FOR SCHOOL NUT GOLD STAR FOODS GOLD STAR FOODS	1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000 1300-53100-0-0000-3700-470000-000-00-000	346.20 (488.20) (130.34) 13.50 43.20 463.30 247.69 (27.00) (11.21) <b>Warrant Total: 457.14</b> <b>Vendor Total: 457.14</b>
1635-GREATAMERICA FIN SVC CORP	512797143	PV-260295	PRESCHOOL COPIERS NOVEM	1200-61050-0-0001-1000-580000-000-00-000	244.90 <b>Warrant Total: 244.90</b> <b>Vendor Total: 244.90</b>
2107-IMAGINE LEARNING LLC	512799498	PV-260306	PRESCHOOL COPIERS DECEN	1200-61050-0-0001-1000-580000-000-00-000	93.17 <b>Warrant Total: 93.17</b> <b>Vendor Total: 93.17</b>
2107-IMAGINE LEARNING LLC	512802824	PO-260109	EDGENUTTY ONLINE COURSE	0900-00000-0-1110-1000-580000-000-00-000	1,145,250.00 <b>Warrant Total: 1,145,250.00</b> <b>Vendor Total: 1,145,250.00</b>
1855-JORDAN HEATING AND AIR	512802825	PO-260368 PO-260369 PO-260370	10/07/2025 SERVICE CALL TO 12/02/2025 CHECK ROOM 24 SERVICE CALL FOR ROOM 17-	0100-81500-0-0000-8100-580000-000-00-000 0100-81500-0-0000-8100-580000-000-00-000 0100-81500-0-0000-8100-580000-000-00-000	1,065.00 213.00 541.00

## ACCOUNTS PAYABLE BOARD REPORT

12/23/2025

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Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Cl---Fr---Ob-----Si---Id-Lo	Amount
				<b>Warrant Total:</b>	<b>1,819.00</b>
				<b>Vendor Total:</b>	<b>1,819.00</b>
2109-MICHAEL KEITH SMITH	512802826	PV-260329	CASBA-CONF-REIMBURSEME	0100-00000-0-0000-7100-520000-000-00-000	295.80
				<b>Warrant Total:</b>	<b>295.80</b>
				<b>Vendor Total:</b>	<b>295.80</b>
2111-NATIONAL UNION FIRE INSURANC	512802827	PV-260328	STUDENT ACCIDENT RENEWA	0100-00000-0-1110-1000-544000-000-00-000	1,286.50
				<b>Warrant Total:</b>	<b>1,286.50</b>
	512802828	PV-260328	STUDENT ACCIDENT RENEW	A0900-00000-0-1110-1000-544000-000-00-000	1,286.50
				<b>Warrant Total:</b>	<b>1,286.50</b>
				<b>Vendor Total:</b>	<b>2,573.00</b>
313-OFFICE DEPOT	512802829	PO-260350	800387- OFFICE DEPOT GRAVT	0100-11000-0-1110-1000-430000-222-00-901	4.16
		PO-260350	800387- OFFICE DEPOT GRAVT	0100-11000-0-1110-1000-430000-222-00-901	52.44
				<b>Warrant Total:</b>	<b>56.60</b>
				<b>Vendor Total:</b>	<b>56.60</b>
1339-PG & E ACCT# 0916573598-7	512799499	PV-260318	CHARTER ELECTRICITY NOV	0900-00000-0-0000-8100-550001-000-00-000	358.44
				<b>Warrant Total:</b>	<b>358.44</b>
				<b>Vendor Total:</b>	<b>358.44</b>
498-PG & E ACCT# 2357680049-6	512797144	PV-260285	NOV- STREET LIGHTS	0100-81500-0-0000-8100-550001-000-00-000	20.75
				<b>Warrant Total:</b>	<b>20.75</b>
				<b>Vendor Total:</b>	<b>20.75</b>
482-PG & E ACCT# 4043172514-8	512799500	PV-260323	NOVEMBER GAS CHARGES	0100-81500-0-0000-8100-550001-000-00-000	3,112.96
				<b>Warrant Total:</b>	<b>3,112.96</b>
				<b>Vendor Total:</b>	<b>3,112.96</b>
485-PG & E ACCT# 7855478272-8	512799501	PV-260322	NOVEMBER GAS CHARGERS	0100-81500-0-0000-8100-550001-000-00-000	105.49
				<b>Warrant Total:</b>	<b>105.49</b>
				<b>Vendor Total:</b>	<b>105.49</b>
1338-PG & E ACCT# 3861213704-2	512799502	PV-260317	CHARTER DECEMBER ELECT	0900-00000-0-0000-8100-550001-000-00-000	117.68
				<b>Warrant Total:</b>	<b>117.68</b>
				<b>Vendor Total:</b>	<b>117.68</b>
1931-PG & E ACCT# 3980427508-7	512799503	PV-260321	CHARTER GAS NOVEMBER	0900-00000-0-0000-8100-550001-000-00-000	38.09
				<b>Warrant Total:</b>	<b>38.09</b>

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re----Y-GI---Fr---Ob-----Si-Id-Lo	Amount
2153-PG&E ACCT# 6225041707-8	512799504	PV-260320	PG&E NEW PROP 2760. S. VAL.	0100-81500-0-0000-8100-550001-000-00-000	29.23
					Warrant Total: 29.23
					Vendor Total: 29.23
1803-QUADIENT LEASING USA	512797145	PV-260293	POSTAGE LEASEING	0100-00000-0-0000-7200-590002-000-00-000	626.37
					Warrant Total: 626.37
					Vendor Total: 626.37
1382-QUENCH USA, INC	512797146	PV-260301	WATER SERVICES	0900-00000-0-1110-2700-430014-000-00-000	240.00
					Warrant Total: 240.00
					Vendor Total: 240.00
348-R.V. JENSEN	512797147	PV-260280	DISTRICT GAS	0100-00000-0-0000-8100-430009-000-00-000	53.40
					Warrant Total: 53.40
					Vendor Total: 53.40
	512797148	PV-260280	DISTRICT GAS	0900-00000-0-0000-8100-430009-000-00-000	53.41
					Warrant Total: 53.41
					Vendor Total: 74.27
	512799505	PV-260305	DISTRICT GAS	0100-00000-0-0000-8100-430009-000-00-000	74.27
					Warrant Total: 74.27
					Vendor Total: 74.26
	512799506	PV-260305	DISTRICT GAS	0900-00000-0-0000-8100-430009-000-00-000	74.26
					Warrant Total: 74.26
					Vendor Total: 255.34
1978-READING & MATH, INC	512799507	PV-260304	READING & MATH TUTORS	0100-26000-2-1110-1000-580010-901-00-906	5,825.00
					Warrant Total: 5,825.00
					Vendor Total: 5,825.00
503-REPUBLIC SERVICES INC	512799508	PV-260314	DECEMBER WASTE SERVICES	0100-81500-0-0000-8100-550008-000-00-000	394.09
					Warrant Total: 394.09
					Vendor Total: 394.09
	512799509	PV-260314	DECEMBER WASTE SERVICES	0900-00000-0-0000-8100-550008-000-00-000	394.09
					Warrant Total: 394.09
					Vendor Total: 788.18
1856-RESULTANT	512797149	PV-260283	GOOGLE VOICE 09/30	0100-09300-0-1110-1000-580000-901-00-903	1,150.92
		PV-260284	GOOGLE VOICE	0100-09300-0-1110-1000-580000-901-00-903	1,101.43
		PV-260294	GOOGLE VOICE NOVEMBER	0100-09300-0-1110-1000-580000-901-00-903	1,157.22
					Warrant Total: 3,409.57
					Vendor Total: 3,409.57

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fn---Ob-----Si--Id-Lo	Amount
1438-SHAW MARKETPLACE PAK LLC	512797150	PO-260286	CHARTER LEASE PAYMENT F	0900-00000-0-0000-8700-560002-000-00-000	0.80
				Warrant Total:	0.80
	512802830	PO-260286	CHARTER LEASE PAYMENT F	0900-00000-0-0000-8700-560002-000-00-000	10,469.13
				Warrant Total:	10,469.13
				Vendor Total:	10,469.93
1785-SITEONE LANDSCAPE SUPPLY	512802831	PV-260325	CLOSED PO#260108-FINAL PA	0100-81500-0-0000-8100-430018-000-00-000	239.57
				Warrant Total:	239.57
				Vendor Total:	239.57
387-SMART & FINAL	512797151	PO-260298	1ST STREET PLATES	0900-00000-0-1110-1000-430000-000-00-000	74.14
				Warrant Total:	74.14
				Vendor Total:	74.14
394-SOCALGAS	512797152	PV-260286	CHARTER GAS DECEMBER	0900-00000-0-0000-8100-550001-000-00-000	95.31
				Warrant Total:	95.31
				Vendor Total:	95.31
1588-SOLAR INTEGRATED FUND IV-A L	512799510	PV-260307	SOLAR- DECEMBER	0100-81500-0-0000-8100-550001-000-00-000	491.24
				Warrant Total:	491.24
				Vendor Total:	491.24
392-SOUTH COUNTY SUPPORT SERVICE	512797153	PO-260077	BILLINGS 2025/2026 HOME TO	0100-07230-0-0000-3600-580000-000-00-000	1,451.54
		PO-260192	TRANSPORTATION FOR FRES	0100-09000-0-1110-1000-580014-902-00-902	339.83
		PO-260192	TRANSPORTATION FOR FRES	0100-09000-0-1110-1000-580014-902-00-902	344.44
				Warrant Total:	2,135.81
	512802832	PO-260077	BILLINGS 2025/2026 HOME TO	0100-07230-0-0000-3600-580000-000-00-000	31,739.00
		PO-260077	BILLINGS 2025/2026 HOME TO	0100-07230-0-0000-3600-580000-000-00-000	1,077.44
				Warrant Total:	32,816.44
				Vendor Total:	34,952.25
393-SOUTHERN CALIFORNIA EDISON	512797154	PV-260292	CHARTER ELECTRICITY NOV	0900-00000-0-0000-8100-550001-000-00-000	406.83
				Warrant Total:	406.83
				Vendor Total:	406.83
1220-SPARKLETTTS	512799511	PV-260316	NOVEMBER WASTER SERVI	0900-00000-0-1110-2700-430014-000-00-000	397.22
				Warrant Total:	397.22
				Vendor Total:	397.22
2079-STAPLES, INC	512799512	PO-260312	901-2800022 GBC EZLOAD LAM0100-09000-0-1110-1000-430000-902-00-902		151.14

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fn---Ob-----Si---Id-Lo	Amount
1960-TAMITA BOYD	512797155	PV-260281	CHARTER ART NIGHT REIMB	0900-00000-0-1110-1000-430000-000-00-000	<b>Warrant Total:</b> 151.14
					<b>Vendor Total:</b> 151.14
	512802833	PV-260324	REIMBURSEMENT- ART CANV	0900-00000-0-1110-1000-430000-000-00-000	<b>Warrant Total:</b> 54.87
					<b>Vendor Total:</b> 54.87
1796-THERAWIDE LLC	512797156	PV-260289	NOVEMBER IEP SERVICES	0100-65000-0-5760-3150-580010-000-00-000	<b>Warrant Total:</b> 7,362.32
					<b>Vendor Total:</b> 7,362.32
	512802834	PV-260337	CHRISTMAS COMMUNITY EV	0100-09000-0-1110-2490-430000-902-00-904	<b>Warrant Total:</b> 208.79
					<b>Vendor Total:</b> 208.79
880-U.S. BANK	512802835	PV-260335	SMOG FOR 2012 HONDA	0100-81500-0-0000-8100-430018-000-00-000	<b>Warrant Total:</b> 60.77
					<b>Vendor Total:</b> 60.77
	512802831	PV-260331	AEC - REGISTRATION BOARD	0100-00000-0-0000-7110-520000-000-00-000	<b>Warrant Total:</b> 1,120.00
					<b>Vendor Total:</b> 1,120.00
	512802832	PV-260332	AEC-CONFERENCE HOTEL STAY	0100-00000-0-0000-7110-520000-000-00-000	<b>Warrant Total:</b> 309.68
					<b>Vendor Total:</b> 309.68
	512802833	PV-260333	HOTEL BOOKING FEE	0100-00000-0-0000-7110-520000-000-00-000	<b>Warrant Total:</b> 17.99
					<b>Vendor Total:</b> 17.99
	512802834	PV-260334	AEC- HOTEL STAY - CASBA	0100-00000-0-0000-7110-520000-000-00-000	<b>Warrant Total:</b> 598.90
					<b>Vendor Total:</b> 598.90
476-VALLEY SECURITY ALARM	512797157	PO-260288	DOMAIN NAME REINSTATM	0100-09000-0-1110-2420-580000-901-00-910	<b>Warrant Total:</b> 58.18
					<b>Vendor Total:</b> 58.18
	512802835	PO-260307	BURGLARY ALARM SYSTEM F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 2,374.31
					<b>Vendor Total:</b> 2,374.31
	512802835	PO-260307	ADD 4 NEW DOOR SENSORS F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 3,923.72
					<b>Vendor Total:</b> 3,923.72
	512797159	PO-260307	ADD 4 NEW DOOR SENSORS F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 159.00
					<b>Vendor Total:</b> 159.00
	512797159	PO-260307	ADD 4 NEW DOOR SENSORS F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 213.00
					<b>Vendor Total:</b> 213.00
839-VERIZON WIRELESS	512797158	PV-260282	ADD 4 NEW DOOR SENSORS F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 1,593.00
					<b>Vendor Total:</b> 1,593.00
	512797159	PV-260282	ADD 4 NEW DOOR SENSORS F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 186.00
					<b>Vendor Total:</b> 186.00
1837-VESTIS GROUP INC,(f/k/a ARAMAR	512802836	PV-260341	ADD 4 NEW DOOR SENSORS F	0100-81500-0-0000-8100-560001-000-00-000	<b>Warrant Total:</b> 2,151.00
					<b>Vendor Total:</b> 2,151.00
	512802836	PV-260341	DISTRICT PHONES	0100-00000-0-0000-8100-590006-000-00-000	<b>Warrant Total:</b> 6,074.72
					<b>Vendor Total:</b> 6,074.72
1837-VESTIS GROUP INC,(f/k/a ARAMAR	512802836	PV-260341	DISTRICT PHONES	0100-00000-0-0000-8100-590006-000-00-000	<b>Warrant Total:</b> 96.35
					<b>Vendor Total:</b> 96.35
	512802836	PV-260341	DISTRICT PHONES	0100-00000-0-0000-8100-590006-000-00-000	<b>Warrant Total:</b> 96.35
					<b>Vendor Total:</b> 96.35
1837-VESTIS GROUP INC,(f/k/a ARAMAR	512802836	PV-260341	DISTRICT PHONES	0100-00000-0-0000-8100-590006-000-00-000	<b>Warrant Total:</b> 96.35
					<b>Vendor Total:</b> 96.35
	512802836	PV-260341	DISTRICT PHONES	0100-00000-0-0000-8100-590006-000-00-000	<b>Warrant Total:</b> 96.35
					<b>Vendor Total:</b> 96.35

## ACCOUNTS PAYABLE BOARD REPORT

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Vendor	Warrant No	Reference	Description	Fu---Re---Y-Gl---Fr---Ob-----Si---Id-Lo	Amount
	512802836	PV-260342	KITCHEN	1300-53100-0-0000-3700-430008-000-00-000	18.03
		PV-260342	KITCHEN	1300-53200-0-0000-3700-430008-000-00-000	18.04
		PV-260343	KITCHEN	1300-53100-0-0000-3700-430008-000-00-000	18.03
		PV-260343	KITCHEN	1300-53200-0-0000-3700-430008-000-00-000	18.04
		PV-260340	KITCHEN	1300-53100-0-0000-3700-430008-000-00-000	54.13
		PV-260340	KITCHEN	1300-53200-0-0000-3700-430008-000-00-000	54.13
		PV-260341	KITCHEN	1300-53100-0-0000-3700-430008-000-00-000	18.03
				<b>Warrant Total:</b>	<b>216.47</b>
				<b>Vendor Total:</b>	<b>216.47</b>
463-WILLIAMS SCOTSMAN INC	512797160	PV-260288	PORTABLES NOV-DEC	0900-00000-0-0000-8700-560014-000-00-000	1,767.71
				<b>Warrant Total:</b>	<b>1,767.71</b>
				<b>Vendor Total:</b>	<b>1,767.71</b>
906-YESMED, INC	512797161	PV-260290	CHARTER LEASE PYMT DECE	0900-00000-0-0000-8700-560002-000-00-000	11,835.01
				<b>Warrant Total:</b>	<b>11,835.01</b>
				<b>Vendor Total:</b>	<b>11,835.01</b>

Paid Date(s) From: 12/1/2025 To: 12/31/2025

Total # of Warrants:

72

Grand Total:

1,359,881.09



WEST PARK ELEMENTARY  
DISTRICT BOARD MEETING  
JANUARY 12TH, 2026  
PAYROLL INFORMATION

Salaries by Fund for the Month of December

GENERAL:	259,204.39
CHARTER:	160,323.38
PRESCHOOL:	6,283.74
<u>CAFETERIA:</u>	<u>15,978.61</u>
	<b><u>441,790.12</u></b>

# Cash Flow Report

0100 General Fund  
All Resources  
As Of 12/31/2025

	Object	Beg Bal	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>5,644,149.32</b>	<b>5,644,149.32</b>	<b>5,226,470.67</b>	<b>3,719,413.82</b>	<b>3,972,661.09</b>	<b>3,761,012.18</b>	<b>3,654,180.57</b>		
<b>B. RECEIPTS</b>										
Principal Apportionment	8010-8019		46,555.00	175,120.00	488,084.00	443,780.00	315,215.00	488,083.00		
Property Taxes	8020-8079		2,597.30	1,628.21	2,110.38	1,007.79	11.46	(15,071.14)		
Misc Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00		
Federal Revenue	8100-8299		0.00	0.00	0.00	(176,732.90)	(9,488.97)	148,104.11		
Other State Revenue	8300-8599		141,779.00	36,798.00	78,738.35	209,862.68	23,781.36	62,520.00		
Other Local Revenue	8600-8799		36,494.93	12,506.00	65,810.94	(42,185.08)	49,101.03	22,511.00		
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		
<b>TOTAL RECEIPTS</b>			<b>227,426.23</b>	<b>226,052.21</b>	<b>806,046.67</b>	<b>435,732.49</b>	<b>378,619.88</b>	<b>706,146.97</b>		
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		220,801.75	185,866.24	193,677.56	213,879.19	199,533.06	192,698.55		
Classified Salaries	2000-2999		68,961.32	63,856.70	60,689.66	66,053.31	65,017.93	66,505.84		
Employee Benefits	3000-3999		110,053.16	103,353.05	104,308.21	169,783.96	114,363.28	113,188.55		
Books and Supplies	4000-4999		4,554.40	13,926.03	94,930.72	54,626.08	13,846.07	844.54		
Services	5000-5999		106,898.77	311,174.71	151,492.64	222,051.53	237,929.13	180,621.12		
Capital Outlay	6000-6599		50,000.00	1,054,614.47	250.00	31,052.54	(118.60)	0.00		
Other Outgo	7000-7499		9,108.00	1,140.00	2,051.00	19,120.54	2,051.00	19,390.45		
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		
<b>TOTAL DISBURSEMENTS</b>			<b>570,377.40</b>	<b>1,733,931.20</b>	<b>607,399.79</b>	<b>776,567.15</b>	<b>632,621.87</b>	<b>573,249.05</b>		
<b>D. BALANCE SHEET</b>										
<b>Assets</b>										
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	409,628.38	0.00	6,603.12	0.00	403,025.26	0.00	0.00		
Due From Other Funds	9310	303,284.31	0.00	20,849.00	0.00	(15,000.00)	0.00	0.00		
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		
<b>SUBTOTAL ASSETS</b>		<b>6,359,062.01</b>	<b>0.00</b>	<b>27,452.12</b>	<b>0.00</b>	<b>388,025.26</b>	<b>0.00</b>	<b>0.00</b>		
<b>Liabilities</b>										
Accounts Payable	9500-9599	354,852.91	74,727.48	26,629.98	(76,426.39)	71,017.80	(58,202.27)	(51,124.44)		
Due To Other Funds/Groups	9610-9620	192,906.11	0.00	0.00	21,826.00	0.00	0.00	0.00		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Revenues	9650	98,853.60	0.00	0.00	0.00	187,821.71	(88,968.11)	0.00		
<b>SUBTOTAL LIABILITIES</b>		<b>646,612.62</b>	<b>74,727.48</b>	<b>26,629.98</b>	<b>(54,600.39)</b>	<b>258,839.51</b>	<b>(147,170.38)</b>	<b>(51,124.44)</b>		
<b>Nonoperating</b>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	(0.85)		
<b>TOTAL BALANCE SHEET</b>		<b>5,712,449.39</b>	<b>(74,727.48)</b>	<b>822.14</b>	<b>54,600.39</b>	<b>129,185.75</b>	<b>147,170.38</b>	<b>51,123.59</b>		
<b>E. NET INCREASE/DECREASE</b>										
			(417,678.65)	(1,507,056.85)	253,247.27	(211,648.91)	(106,831.61)	184,021.51		
<b>F. ENDING CASH</b>			<b>5,226,470.67</b>	<b>3,719,413.82</b>	<b>3,972,661.09</b>	<b>3,761,012.18</b>	<b>3,654,180.57</b>	<b>3,838,202.08</b>		

[illegible]

# Cash Flow Report

0900 Charter School Fund  
All Resources  
As Of 12/31/2025

	Object	Beg Bal	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	9110	5,308,347.45	5,308,347.45	5,290,558.63	5,077,382.41	5,194,949.43	5,114,843.17	5,104,177.05		
<b>B. RECEIPTS</b>										
Principal Apportionment	8010-8019		92,084.00	96,372.00	295,305.00	181,254.00	173,469.00	295,305.00		
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00		
Misc Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00		
Federal Revenue	8100-8299		0.00	0.00	0.00	(11,802.92)	(65,753.54)	0.00		
Other State Revenue	8300-8599		6,602.00	2,314.00	14,356.78	190,283.78	36,052.00	4,164.00		
Other Local Revenue	8600-8799		1,087.92	0.00	37,035.51	(36,956.64)	0.00	0.00		
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		
<b>TOTAL RECEIPTS</b>			99,773.92	98,686.00	346,697.29	322,778.22	143,767.46	299,469.00		
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		12,879.18	121,456.35	115,521.57	123,219.08	116,489.74	117,509.19		
Classified Salaries	2000-2999		35,238.84	41,462.60	43,630.02	44,111.41	42,812.11	42,814.19		
Employee Benefits	3000-3999		21,451.25	62,278.32	61,901.34	100,824.69	66,599.81	68,232.20		
Books and Supplies	4000-4999		0.00	11,323.85	860.69	18,616.01	10,845.52	891.26		
Services	5000-5999		21,854.86	55,231.72	52,882.04	73,317.25	12,118.19	1,175,791.19		
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00		
Other Outgo	7000-7499		0.00	0.00	0.00	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		
<b>TOTAL DISBURSEMENTS</b>			91,424.13	291,752.84	274,795.66	360,088.44	248,865.37	1,405,238.03		
<b>D. BALANCE SHEET</b>										
<b>Assets</b>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable	9200-9299	268,826.29	0.00	0.00	0.00	268,826.29	0.00	0.00		
Due From Other Funds	9310	192,906.11	0.00	0.00	21,826.00	0.00	0.00	0.00		
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		
<b>SUBTOTAL ASSETS</b>		5,770,079.85	0.00	0.00	21,826.00	268,826.29	0.00	0.00		
<b>Liabilities</b>										
Accounts Payable	9500-9599	155,491.45	26,138.61	20,109.38	(23,839.39)	48,457.26	(28,678.25)	(29,148.82)		
Due To Other Funds/Groups	9610-9620	164,149.78	0.00	0.00	0.00	0.00	0.00	0.00		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Revenues	9650	65,753.54	0.00	0.00	0.00	131,507.08	(65,753.54)	0.00		
<b>SUBTOTAL LIABILITIES</b>		385,394.77	26,138.61	20,109.38	(23,839.39)	179,964.34	(94,431.79)	(29,148.82)		
<b>Nonoperating</b>										
Suspense Clearing	9910	131,657.99	0.00	0.00	0.00	(131,657.99)	0.00	0.00		
<b>TOTAL BALANCE SHEET</b>		5,516,343.07	(26,138.61)	(20,109.38)	45,665.39	(42,796.04)	94,431.79	29,148.82		
<b>E. NET INCREASE/DECREASE</b>			(17,788.82)	(213,176.22)	117,567.02	(80,106.26)	(10,666.12)	(1,076,620.21)		
<b>F. ENDING CASH</b>			5,290,558.63	5,077,382.41	5,194,949.43	5,114,843.17	5,104,177.05	4,027,556.84		

# Cash Flow Report

0900 Charter School Fund  
All Resources  
As Of 12/31/2025

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	DIFFERENCE
A. BEGINNING CASH	9110							5,308,347.45		
B. RECEIPTS										
Principal Apportionment	8010-8019							1,133,789.00	2,800,642.00	(1,666,853.00)
Property Taxes	8020-8079							0.00	0.00	0.00
Misc Funds	8080-8099							0.00	158,785.00	(158,785.00)
Federal Revenue	8100-8299							(77,556.46)	498,847.00	(576,403.46)
Other State Revenue	8300-8599							253,772.56	234,273.00	19,499.56
Other Local Revenue	8600-8799							1,166.79	75,000.00	(73,833.21)
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								1,311,171.89	3,767,547.00	(2,456,375.11)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999							607,075.11	1,356,860.00	749,784.89
Classified Salaries	2000-2999							250,069.17	796,484.35	546,415.18
Employee Benefits	3000-3999							381,287.61	1,112,107.00	730,819.39
Books and Supplies	4000-4999							42,537.33	205,033.00	162,495.67
Services	5000-5999							1,391,195.25	2,412,471.00	1,021,275.75
Capital Outlay	6000-6599							0.00	0.00	0.00
Other Outgo	7000-7499							0.00	58,658.00	58,658.00
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								2,672,164.47	5,941,613.35	3,269,448.88
D. BALANCE SHEET								ACTIVITY		
Assets										
Cash Not In Treasury	9111-9199							0.00		
Accounts Receivable	9200-9299							268,826.29		
Due From Other Funds	9310							21,826.00		
Stores	9320							0.00		
Prepaid Expenses	9330							0.00		
Other Current Assets	9340							0.00		
SUBTOTAL ASSETS								290,652.29		
Liabilities										
Accounts Payable	9500-9599							13,038.79		
Due To Other Funds/Groups	9610-9620							0.00		
Current Loans	9640							0.00		
Deferred Revenues	9650							65,753.54		
SUBTOTAL LIABILITIES								78,792.33		
Nonoperating										
Suspense Clearing	9910							(131,657.99)		
TOTAL BALANCE SHEET								80,201.97		
E. NET INCREASE/DECREASE								(1,280,790.61)		
F. ENDING CASH								4,027,556.84		



**WEST PARK ELEMENTARY SCHOOL DISTRICT**  
**REVENUE**  
**AS OF DECEMBER 31, 2025**

**ELEMENTARY**

INCOME	Resource	Prior Month Balance	2025/2026	
			Current Month	Current Year
State Apportionment	0000	\$ 576,074.47	\$ 262,305.64	\$ 838,380.11
Property Taxes	0000		\$ -	
In Lieu Property Taxes ***	0000		\$ -	
Mandated Cost Reimbursement	0000	\$ 10,179.00	\$ (10,179.00)	
Interest	0000		\$ -	
Miscellaneous **	0000	\$ -	\$ -	
Holding	0001		\$ -	
Transportation*	0723	\$ 375,000.00	\$ -	\$ 375,000.00
LCFF Supplemental/Concentration *	0900	\$ 766,465.58	\$ -	\$ 766,465.58
LCFF Concentration *	0930	\$ 149,037.00	\$ -	\$ 149,037.00
Lottery-Unrestricted	1100	\$ 51,098.86	\$ -	\$ 51,098.86
Education Protection Act (EPA)	1400	\$ 252,494.02	\$ 65,722.98	\$ 318,217.00
Expanded Learning Opp Program	2600	\$ 306,441.00	\$ (43,753.00)	\$ 262,688.00
Title I Part A Basic Grant	3010	\$ 185,803.04	\$ (59,059.00)	\$ 126,744.04
ESSA School Improvement	3182	\$ (143,310.00)	\$ (143,310.00)	
Special Ed	3310	\$ 241,648.36	\$ (83,877.11)	\$ 157,771.25
Special Ed-IDEA Basic	3315	\$ 4,419.00	\$ (4,419.00)	
Special Ed-IDEA Mental Health	3327	\$ 12,674.00	\$ -	\$ 12,674.00
Title II Part A Teacher Quality	4035	\$ 12,688.00	\$ (3,640.00)	\$ 9,048.00
Title V Part B	4126		\$ -	
Title IV NCLB	4127	\$ 22,994.00	\$ (1,528.00)	\$ 21,466.00
Title III English Learners	4203	\$ 14,956.99	\$ -	\$ 14,956.99
Prekindergarten Planning & Implementation	6053	\$ 0.86	\$ -	\$ 0.86
Lottery-Restricted	6300	\$ 23,836.39	\$ -	\$ 23,836.39
Student Support and Prof. Dev.	6190			
Special Ed	6500	\$ 178,130.00	\$ (19,038.00)	\$ 159,092.00
Special Ed-Mental Health	6546	\$ 13,456.00	\$ (1,989.00)	\$ 11,467.00
Special Ed-Ear	6547	\$ 37,357.00	\$ (5,333.00)	\$ 32,024.00
Arts and Music in Schools	6770	\$ 32,282.00	\$ (5,248.00)	\$ 27,034.00
In Person Instruction	7422		\$ -	
Expanded Learning Opp	7425		\$ -	
Expanded Learning Opp	7426		\$ -	
STRS On Behalf	7690	\$ 159,635.00	\$ (49,254.00)	\$ 110,381.00
Other State-Literacy Block Grant	7810		\$ -	
Routine Maintenance *	8150	\$ 284,074.00	\$ -	\$ 284,074.00
Local Grants	9011	\$ 86,746.00	\$ -	\$ 86,746.00
<b>TOTAL</b>		<b>\$ 3,283,360.57</b>		<b>\$ 3,838,202.08</b>
<b>Cash Balance as of December 31, 2025</b>				

\* Funds contributed at year end from GF Resc 0000

\*\* Credit Card Rebate, Solar Rebate

\*\*\* Transfer to Charter for Property Taxes

**WEST PARK ELEMENTARY SCHOOL DISTRICT**  
**REVENUE**  
**AS OF DECEMBER 31, 2025**

**CHARTER**

INCOME	Resource	Prior Month Balance	2025/2026	
			Current Month	Current Year
State Apportionment	0000	\$ 808,978.00	\$ 502,193.89	\$ 1,311,171.89
In Lieu Property Taxes *	0000	\$ -	\$ -	
Mandated Cost Reimbursement	0000	\$ 6,822.00	\$ -	\$ 6,822.00
Interest	0000	\$ 1,166.79	\$ 31,624.32	\$ 32,791.11
Miscellaneous	0000	\$ 92,322.04	\$ 6,295.00	\$ 98,617.04
Holding Account	0001		\$ -	
LCFF Supplemental/Concentration	0900	\$ 694,156.00	\$ -	\$ 694,156.00
LCFF Concentration	0930	\$ 82,927.00	\$ -	\$ 82,927.00
Lottery-Unrestricted	1100	\$ 33,588.07	\$ -	\$ 33,588.07
Education Protection Act (EPA)	1400	\$ 269,036.00	\$ 11,871.00	\$ 280,907.00
Expanded Learning Opp Program	2600		\$ -	
Title I Part A Basic Grant	3010		\$ -	
ESSA School Improvement	3182	\$ 528,521.46	\$ -	\$ 528,521.46
GEER LLM	3215		\$ -	
Special Ed	3310	\$ 47,202.00	\$ 680.00	\$ 47,882.00
Special Ed-IDEA Basic	3315		\$ -	
Title II Part A Teacher Quality	4035		\$ -	
Title V Part B	4126		\$ -	
Title IV NCLB	4127		\$ -	
Title III English Learners	4203		\$ -	
Student Support and Prof Dev.	6019	\$ 39,000.00	\$ -	\$ 39,000.00
Lottery-Restricted	6300	\$ 15,635.36	\$ -	\$ 15,635.36
Special Ed	6500	\$ 132,447.00	\$ 6,779.00	\$ 139,226.00
Special Ed-Dispute Procedures	6536		\$ -	
Special Ed-Learning Loss	6537		\$ -	
Special Ed-Mental Health	6546	\$ 8,031.00	\$ (1,545.00)	\$ 6,486.00
Special Ed-Early Education	6547		\$ -	
Arts and Music in Schools	6770	\$ 17,295.00	\$ (2,895.00)	\$ 14,400.00
In Person Instruction	7422		\$ -	
Expanded Learning Opp	7425		\$ -	
Expanded Learning Opp	7426		\$ -	
Low Performing Studnets	7510		\$ -	
STRS On Behalf	7690	\$ 96,240.00	\$ (29,401.00)	\$ 66,839.00
Other State-Early Literacy Block Grant	7810		\$ -	
Routine Maintenance	8150		\$ -	
Local Grants	9011	\$ 66,985.00	\$ 64,672.99	\$ 131,657.99
<b>TOTAL</b>		<b>\$ 2,940,352.72</b>		<b>\$ 3,530,627.92</b>
<b>Cash Balance as of December 31, 2025</b>				

\* Transfer to Charter for Property Taxes

**WEST PARK ELEMENTARY SCHOOL DISTRICT**  
**REVENUE**  
**AS OF DECEMBER 31, 2025**

**OTHER FUNDS**

Fund	INCOME	2025/2026		
		Prior Month Balance	Current Month	Current Year
<b>1200</b>	<b>PRESCHOOL</b>			
	State Revenue	\$ 504,820.00		\$ 504,820.00
	Local Revenue		\$ -	
	Interest		\$ -	
	<b>Balance</b>	\$ 504,820.00		\$ 504,820.00
<b>1300</b>	<b>CAFETERIA</b>			
	State/Federal Meal Reimbursement	\$ 366,025.25	\$ (2,539.43)	\$ 363,485.82
	Local Revenue	\$ 548.00		\$ 548.00
	CACFP	\$ 43,463.76		\$ 43,463.76
	Interest	\$ 2,263.43	\$ (272.00)	\$ 1,991.43
	<b>Balance</b>	\$ 412,300.44		\$ 409,489.01
<b>1400</b>	<b>DEFERRED MAINTENANCE</b>			
	District Contribution		\$ -	
	State Revenue		\$ -	
	Interest	\$ 1,983.20		\$ 1,983.20
	<b>Balance</b>	\$ 1,983.20		\$ 1,983.20
<b>1700</b>	<b>SPECIAL RESERVE</b>			
	<b>for NON-CAPITAL OUTLAY PROJECTS</b>			
	Interest	\$ 11,323.73		\$ 11,323.73
	<b>Balance</b>	\$ 11,323.73		\$ 11,323.73
<b>2000</b>	<b>POSTEMPLOYMENT BENEFITS</b>			
	Interest	\$ 786.92		\$ 786.92
	<b>Balance</b>	\$ 786.92		\$ 786.92
<b>2500</b>	<b>DEVELOPER FEES</b>			
<b>(Fn 3500)</b>	Washington Union	\$ 4,416.18		\$ 4,416.18
	Interest		\$ -	
	<b>Balance</b>	\$ 4,416.18		\$ 4,416.18
<b>3500</b>	<b>COUNTY SCHOOLS FACILITY FUND</b>			
	Interest	\$ 40,780.17		\$ 40,780.17
	<b>Balance</b>	\$ 40,780.17		\$ 40,780.17
<b>4009</b>	<b>SPECIAL RESERVE (CHARTER)</b>			
	<b>for CAPITAL OUTLAY PROJECTS</b>			
	Interest	\$ 1,770.45	\$ -	\$ 1,770.45
	<b>Balance</b>	\$ 1,770.45		\$ 1,770.45



**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 0100 General Fund

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
**** Total Adjusted Beginning Balance	5,712,449.39	0.00	5,712,449.39	100.00	0.00	0.00	0.00
801100 Local Control Funding Formula State Aid - C	3,453,548.00	315,215.00	1,611,100.00	46.65	0.00	1,842,448.00	53.35
801200 Education Protection Account State Aid - Cu	663,954.00	172,868.00	345,737.00	52.07	0.00	318,217.00	47.93
802100 Home Owners Exemption	1,997.00	0.00	0.00	0.00	0.00	1,997.00	100.00
804100 Secured Tax Rolls	386,029.00	0.00	0.00	0.00	0.00	386,029.00	100.00
804200 Unsecured Roll Taxes	17,162.00	0.00	521.09	3.04	0.00	16,640.91	96.96
804300 Prior Years' Taxes	3,613.00	0.00	1,087.37	30.10	0.00	2,525.63	69.90
804400 Supplemental Taxes	15,675.00	0.00	5,370.01	34.26	0.00	10,304.99	65.74
804500 Education Revenue Augmentation Fund (ER	(14,595.00)	(15,071.14)	(15,071.14)	103.26	0.00	476.14	(3.26)
804800 Penalties and Interest from Delinquent Tax	0.00	0.00	376.67	0.00	0.00	(376.67)	0.00
809600 Transfers to Charter Schools in Lieu of Prop	(158,785.00)	0.00	0.00	0.00	0.00	(158,785.00)	100.00
818100 Special Education - Entitlement	108,593.00	83,877.11	(49,178.25)	(45.29)	0.00	157,771.25	145.29
818200 Special Education - Discretionary Grants	6,337.00	0.00	(1,901.60)	(30.01)	0.00	8,238.60	130.01
818290 Special Education - Discretionary Grants Ca	0.00	0.00	(8,854.40)	0.00	0.00	8,854.40	0.00
829000 All Other Federal Revenues	298,058.00	64,227.00	183,630.52	61.61	0.00	114,427.48	38.39
829091 All Other Federal Revenues - Unearned Reve	9,490.00	0.00	9,488.97	99.99	0.00	1.03	0.01
855000 Mandated Cost Reimbursements	10,179.00	0.00	10,179.00	100.00	0.00	0.00	0.00
856000 State Lottery Revenue	74,250.00	0.00	(685.25)	(0.92)	0.00	74,935.25	100.92
859000 All Other State Revenues	901,906.00	62,520.00	464,506.50	51.50	0.00	437,399.50	48.50
859091 All Other State Revenues - Deferred Revenu	79,480.00	0.00	79,479.14	100.00	0.00	0.86	0.00
866000 Interest	150,000.00	0.00	1,024.67	0.68	0.00	148,975.33	99.32
869900 All Other Local Revenues	100,000.00	0.00	28,982.15	28.98	0.00	71,017.85	71.02
879200 Transfers of Apportionments From County O	273,324.00	22,511.00	115,056.00	42.10	0.00	158,268.00	57.90
879201 PRIOR YEAR - Transfers of Apportionment	0.00	0.00	(824.00)	0.00	0.00	824.00	0.00
898000 Contributions from Unrestricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**** 8000 Totals	6,380,215.00	706,146.97	2,780,024.45	43.57	0.00	3,600,190.55	56.43
**** Total Income & Beginning Balance	\$12,092,664.39	\$706,146.97	\$8,492,473.84	70.23	\$0.00	\$3,600,190.55	29.77
110000 Teachers Salaries	1,444,255.00	133,241.17	832,535.98	57.64	0.00	611,719.02	42.36
110001 Teachers - Substitutes	48,000.00	9,870.00	52,570.53	109.52	0.00	(4,570.53)	(9.52)
110002 Teachers - Stipends	156,235.00	4,777.30	38,755.35	24.81	0.00	117,479.65	75.19
110017 Teachers - CalSTRS Excess Contribution	0.00	0.00	2,609.19	0.00	0.00	(2,609.19)	0.00
120000 Certificated Pupil Support Salaries	134,190.00	11,184.46	67,106.76	50.01	0.00	67,083.24	49.99
130000 Certificated Supervisors' and Administrators'	298,158.00	25,570.83	150,359.76	50.43	0.00	147,798.24	49.57

**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 0100 General Fund

		Actuals					Unencumbered	
		Working	Current	Year To Date	%	Encumbered	Balance	%
190000	Other Certificated Salaries	246,808.80	8,054.79	62,463.78	25.31	0.00	184,345.02	74.69
190002	Other Certificated - Stipend	55.00	0.00	55.00	100.00	0.00	0.00	0.00
**** 1000 Totals		2,327,701.80	192,698.55	1,206,456.35	51.83	0.00	1,121,245.45	48.17
210000	Instructional Aides' Salaries	184,378.00	16,248.55	98,840.23	53.61	0.00	85,537.77	46.39
210002	Instructional Aides - Stipends	1,825.00	0.00	0.00	0.00	0.00	1,825.00	100.00
220000	Classified Support Salaries	224,458.00	20,411.09	105,287.18	46.91	0.00	119,170.82	53.09
230000	Classified Supervisors' and Administrators' S	254,722.00	18,576.13	115,836.81	45.48	0.00	138,885.19	54.52
240000	Clerical & Office Salaries	52,184.00	5,703.02	35,097.94	67.26	0.00	17,086.06	32.74
240006	Clerical & Office-Overtime	100.60	0.00	100.60	100.00	0.00	0.00	0.00
290000	Other Classified Salaries	41,024.00	5,567.05	35,922.00	87.56	0.00	5,102.00	12.44
**** 2000 Totals		758,691.60	66,505.84	391,084.76	51.55	0.00	367,606.84	48.45
310100	State Teachers Retirement System, certifica	569,593.63	33,974.37	266,067.91	46.71	0.00	303,525.72	53.29
310101	STRS, Certificated - Substitutes	8,810.00	1,170.64	8,200.90	93.09	0.00	609.10	6.91
310102	STRS, Cert - Stipends	34,552.00	221.81	5,319.23	15.39	0.00	29,232.77	84.61
320200	Public Employees Retirement System, class	242,965.00	17,803.41	102,386.06	42.14	0.00	140,578.94	57.86
320202	PERS, Class - Stipends	494.00	0.00	0.00	0.00	0.00	494.00	100.00
331101	OASDI, Cert. Substitutes	238.70	147.50	386.20	161.79	0.00	(147.50)	(61.79)
331200	OASDI, Classified	48,502.00	4,049.49	23,630.78	48.72	0.00	24,871.22	51.28
331202	OASDI, Class. Stipend	113.00	0.00	0.00	0.00	0.00	113.00	100.00
331206	OASDI, Class. Overtime	5.23	0.00	5.23	100.00	0.00	0.00	0.00
332100	Medicare, Certificated	30,820.00	2,497.42	15,736.44	51.06	0.00	15,083.56	48.94
332101	Medicare, Cert. Subs	684.33	143.12	762.30	111.39	0.00	(77.97)	(11.39)
332102	Medicare, Cert. Stipend	3,338.00	66.75	544.55	16.31	0.00	2,793.45	83.69
332200	Medicare, Classified	11,483.00	947.09	5,526.68	48.13	0.00	5,956.32	51.87
332202	Medicare, Class. Stipend	26.00	0.00	0.00	0.00	0.00	26.00	100.00
332206	Medicare, Class. Overtime	1.22	0.00	1.22	100.00	0.00	0.00	0.00
340100	Health & Welfare Benefits, Certificated	421,842.00	36,440.33	202,294.69	47.96	0.00	219,547.31	52.04
340200	Health & Welfare Benefits, Classified	233,094.00	13,341.92	66,834.29	28.67	0.00	166,259.71	71.33
350100	State Unemployment Insurance, certificated	1,080.00	89.02	556.72	51.55	0.00	523.28	48.45
350101	State Unemployment Ins., Cert. - Substitutes	25.08	4.94	26.28	104.78	0.00	(1.20)	(4.78)
350102	State Unemployment Ins., Cert - Stipends	121.00	2.40	19.38	16.02	0.00	101.62	83.98
350200	State Unemployment Insurance, classified	3,789.16	33.27	2,868.01	75.69	0.00	921.15	24.31
350202	State Unemployment Ins., Class - Stipends	1.00	0.00	0.00	0.00	0.00	1.00	100.00

**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 0100 General Fund

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
350206	State Unemployment Ins., Class - Overtime	0.05	0.00	0.05	100.00	0.00	0.00
360100	Workers Comp, certificated	46,718.00	1,549.04	9,686.95	20.73	0.00	79.27
360101	Workers Comp, Cert - Substitutes	1,015.00	85.87	457.07	45.03	0.00	54.97
360102	Workers Comp, Cert - Stipend	4,447.00	41.56	336.79	7.57	0.00	92.43
360200	Workers Comp, classified	17,424.00	578.60	3,401.60	19.52	0.00	80.48
360202	Workers Comp, Class - Stipends	40.00	0.00	0.00	0.00	40.00	100.00
360206	Workers Comp, Class - Overtime	0.88	0.00	0.88	100.00	0.00	0.00
370100	OPEB, Allocated, Certificated Positions	39,785.00	0.00	0.00	0.00	39,785.00	100.00
370200	OPEB, Allocated, Classified Positions	73,146.00	0.00	0.00	0.00	73,146.00	100.00
**** 3000 Totals		1,794,154.28	113,188.55	715,050.21	39.85	0.00	60.15
**** 1000 - 3000		4,880,547.68	372,392.94	2,312,591.32	47.38	0.00	52.62
410000	Approved Textbooks and Core Curricula Ma	85,310.00	0.00	5,972.04	7.00	0.00	93.00
420000	Books and Reference Material	36,572.00	0.00	17,154.22	46.91	166.56	52.64
430000	Materials and Supplies	342,257.00	416.53	79,163.10	23.13	21,502.48	70.59
430009	Fuel & Oil	2,500.00	127.67	829.82	33.19	132.88	61.49
430018	Repair & Maintenance Supplies	27,045.00	300.34	2,334.67	8.63	2,191.09	83.27
440000	Non-Capitalized Equipment	89,000.00	0.00	77,273.99	86.82	0.00	13.18
440002	Non-Capitalized Computer Equipment	1,500.00	0.00	0.00	0.00	1,221.07	18.60
**** 4000 Totals		584,184.00	844.54	182,727.84	31.28	25,214.08	64.40
520000	Travel and Conferences	78,556.00	3,465.37	28,833.38	36.70	12,265.84	47.68
530000	Dues and Memberships	14,001.00	0.00	7,301.00	52.15	0.00	47.85
540000	Insurance	30,000.00	0.00	27,170.72	90.57	0.00	9.43
544000	Pupil Insurance	1,900.00	1,286.50	1,286.50	67.71	0.00	32.29
550001	Electricity	50,200.00	3,759.67	13,573.77	27.04	762.91	71.44
550005	Laundry	7,000.00	0.00	3,429.64	48.99	0.00	51.01
550006	Pest Control	3,000.00	389.00	2,718.50	90.62	0.00	9.38
550008	Waste Disposal	5,000.00	394.09	2,002.14	40.04	0.00	59.96
550009	Water/Sewer	500.00	188.13	470.52	94.10	0.00	5.90
560000	Rentals, Leases and Repairs & Non Cap Imp	4,000.00	0.00	0.00	0.00	4,000.00	100.00
560001	Alarm	11,713.00	6,074.72	10,784.34	92.07	928.31	0.00
560008	Copier Rental	12,600.00	0.00	10,977.50	87.12	0.00	12.88
560013	Grounds Repairs	28,660.00	0.00	14,493.53	50.57	578.45	47.41
580000	Professional/Consulting Services and Operat	1,740,305.00	144,935.42	1,025,415.61	58.92	138,976.50	33.09

# Budget Report

From 12/01/2025 thru 12/31/2025

Fu: 0100 General Fund

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
580001 Advertising	20,000.00	0.00	0.00	0.00	0.00	20,000.00	100.00
580005 Audit	15,000.00	0.00	3,450.00	23.00	0.00	11,550.00	77.00
580010 District/County Contracts	347,688.00	13,187.32	31,970.12	9.20	7,865.07	307,852.81	88.54
580014 Field Trips	59,179.00	684.27	10,203.54	17.24	2,804.94	46,170.52	78.02
580015 Fingerprinting	1,500.00	143.00	676.00	45.07	0.00	824.00	54.93
580018 Legal Services	29,000.00	4,758.50	9,134.50	31.50	0.00	19,865.50	68.50
590002 Postage Meter Rental	11,000.00	626.37	2,400.68	21.82	751.82	7,847.50	71.34
590004 Telephone	10,000.00	632.41	3,345.60	33.46	0.00	6,654.40	66.54
590006 Telephone - Cellular	1,100.00	96.35	530.31	48.21	192.52	377.17	34.29
**** 5000 Totals	2,481,902.00	180,621.12	1,210,167.90	48.76	165,126.36	1,106,607.74	44.59
**** 1000 - 5000	7,946,633.68	553,858.60	3,705,487.06	46.63	190,340.44	4,050,806.18	50.98
610000 Land	1,100,452.00	0.00	1,100,451.40	100.00	0.00	0.60	0.00
610012 Site Construction - Other	304,800.00	0.00	36,426.45	11.95	620.00	267,753.55	87.85
620000 Buildings and Improvement of Buildings	192,500.00	0.00	0.00	0.00	191,889.27	610.73	0.32
640000 Equipment	0.00	0.00	(1,079.44)	0.00	0.00	1,079.44	0.00
**** 6000 Totals	1,597,752.00	0.00	1,135,798.41	71.09	192,509.27	269,444.32	16.86
**** 1000 - 6000	9,544,385.68	553,858.60	4,841,285.47	50.72	382,849.71	4,320,250.50	45.26
714200 Other Tuition, Excess Costs, and/or Deficits	16,401.00	2,051.00	18,452.00	112.51	0.00	(2,051.00)	(12.51)
714201 Special Education Transportation Excess Co	4,040.00	17,339.45	17,339.45	429.19	0.00	(13,299.45)	(329.19)
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	(83,756.00)	0.00	0.00	0.00	0.00	(83,756.00)	100.00
743800 Debt Service - Interest	3,380.00	0.00	1,246.74	36.89	0.00	2,133.26	63.11
743900 Other Debt Service - Principal	31,000.00	0.00	15,822.80	51.04	0.00	15,177.20	48.96



# Budget Report

From 12/01/2025 thru 12/31/2025

## Summary

Fu: 0100 General 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	\$6,380,215.00	\$706,146.97	\$2,780,024.45	43.57	\$0.00	\$3,600,190.55	56.43
Expenditures							
Total: 1000 Certificated	2,327,701.80	192,698.55	1,206,456.35	51.83	0.00	1,121,245.45	48.17
Total: 2000 Classified	758,691.60	66,505.84	391,084.76	51.55	0.00	367,606.84	48.45
Total: 3000 Benefits	1,794,154.28	113,188.55	715,050.21	39.85	0.00	1,079,104.07	60.15
Total: 1000 - 3000	4,880,547.68	372,392.94	2,312,591.32	47.38	0.00	2,567,956.36	52.62
Total: 4000 Books & Supplies	584,184.00	844.54	182,727.84	31.28	25,214.08	376,242.08	64.40
Total: 5000 Services & Other	2,481,902.00	180,621.12	1,210,167.90	48.76	165,126.36	1,106,607.74	44.59
Total: 4000 - 5000	3,066,086.00	181,465.66	1,392,895.74	45.43	190,340.44	1,482,849.82	48.36
Total: 1000 - 5000	7,946,633.68	553,858.60	3,705,487.06	46.63	190,340.44	4,050,806.18	50.98
Total: 6000 Capital Outlay	1,597,752.00	0.00	1,135,798.41	71.09	192,509.27	269,444.32	16.86
Total: 7000 Other Outgo/Financing Uses	(28,935.00)	19,390.45	52,860.99	(182.69)	0.00	(81,795.99)	282.69
Total: 1000 - 7000	9,515,450.68	573,249.05	4,894,146.46	51.43	382,849.71	4,238,454.51	44.54
Total: Net Increase/(Decrease) in Fund Balance	(3,135,235.68)	132,897.92	(2,114,122.01)	67.43			
Total: Beginning Balance	5,712,449.39	0.00	5,712,449.39	100.00			
Total: Ending Fund Balance (9790)	\$2,577,213.71	\$132,897.92	\$3,598,327.38	139.62			
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	2,577,213.71	132,897.92	3,598,327.38	139.62			

## Budget Report

From 12/01/2025 thru 12/31/2025

### Fund Summary

Fu: 0100 General Fund

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

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$6,380,215.00	\$706,146.97	\$2,780,024.45	43.57	\$0.00	\$3,600,190.55	56.43
Expenditures							
Total: 1000 Certificated	2,327,701.80	192,698.55	1,206,456.35	51.83	0.00	1,121,245.45	48.17
Total: 2000 Classified	758,691.60	66,505.84	391,084.76	51.55	0.00	367,606.84	48.45
Total: 3000 Benefits	1,794,154.28	113,188.55	715,050.21	39.85	0.00	1,079,104.07	60.15
Total: 1000 - 3000	4,880,547.68	372,392.94	2,312,591.32	47.38	0.00	2,567,956.36	52.62
Total: 4000 Books & Supplies	584,184.00	844.54	182,727.84	31.28	25,214.08	376,242.08	64.40
Total: 5000 Services & Other	2,481,902.00	180,621.12	1,210,167.90	48.76	165,126.36	1,106,607.74	44.59
Total: 4000 - 5000	3,066,086.00	181,465.66	1,392,895.74	45.43	190,340.44	1,482,849.82	48.36
Total: 1000 - 5000	7,946,633.68	553,858.60	3,705,487.06	46.63	190,340.44	4,050,806.18	50.98
Total: 6000 Capital Outlay	1,597,752.00	0.00	1,135,798.41	71.09	192,509.27	269,444.32	16.86
Total: 7000 Other Outgo/Financing Uses	(28,935.00)	19,390.45	52,860.99	(182.69)	0.00	(81,795.99)	282.69
Total: 1000 - 7000	9,515,450.68	573,249.05	4,894,146.46	51.43	382,849.71	4,238,454.51	44.54
Total: Net Increase/(Decrease) in Fund Balance							
	(3,135,235.68)	132,897.92	(2,114,122.01)	67.43			
Total: Beginning Balance	5,712,449.39	0.00	5,712,449.39	100.00			
Total: Ending Fund Balance (9790)	\$2,577,213.71	\$132,897.92	\$3,598,327.38	139.62			
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	2,577,213.71	132,897.92	3,598,327.38	139.62			

**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 0800 Student Activity Special Revenue F

	Working	Actuals			Unencumbered	
		Current	Year To Date	%	Encumbered	Balance
						%
**** Total Adjusted Beginning Balance	9,693.09	0.00	9,693.09	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	5,000.00	0.00	0.00	0.00	0.00	5,000.00
**** 8000 Totals	5,003.00	0.00	0.00	0.00	0.00	5,003.00
**** Total Income & Beginning Balance	\$14,696.09	\$0.00	\$9,693.09	65.96	\$0.00	\$5,003.00
Professional/Consulting Services and Operat	5,003.00	0.00	0.00	0.00	0.00	5,003.00
**** 5000 Totals	5,003.00	0.00	0.00	0.00	0.00	5,003.00
**** 1000 - 5000	5,003.00	0.00	0.00	0.00	0.00	5,003.00

## Budget Report

From 12/01/2025 thru 12/31/2025

### Summary

Fu: 0800 Student Activity Special Revenue F

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

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
<b>Revenues</b>						
Total: 8000 Revenues	\$5,003.00	\$0.00	\$0.00	0.00	\$0.00	\$5,003.00 100.00
<b>Expenditures</b>						
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	5,003.00	0.00	0.00	0.00	0.00	5,003.00 100.00
Total: 4000 - 5000	5,003.00	0.00	0.00	0.00	0.00	5,003.00 100.00
Total: 1000 - 5000	5,003.00	0.00	0.00	0.00	0.00	5,003.00 100.00
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	5,003.00	0.00	0.00	0.00	0.00	5,003.00 100.00
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Total: Beginning Balance	9,693.09	0.00	9,693.09	100.00		
Total: Ending Fund Balance (9790)	\$9,693.09	\$0.00	\$9,693.09	100.00		
<b>Components of Ending Fund Balance</b>						
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	9,693.09	0.00	9,693.09	100.00		



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

	Actuals					Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$5,003.00	\$0.00	\$0.00	0.00	\$0.00	\$5,003.00	100.00
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	5,003.00	0.00	0.00	0.00	0.00	5,003.00	100.00
Total: 4000 - 5000	5,003.00	0.00	0.00	0.00	0.00	5,003.00	100.00
Total: 1000 - 5000	5,003.00	0.00	0.00	0.00	0.00	5,003.00	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	5,003.00	0.00	0.00	0.00	0.00	5,003.00	100.00
Total: Net Increase/(Decrease) in Fund Balance	0.00	0.00	0.00	0.00			
Total: Beginning Balance	9,693.09	0.00	9,693.09	100.00			
Total: Ending Fund Balance (9790)	\$9,693.09	\$0.00	\$9,693.09	100.00			
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)	0.00	0.00	0.00	0.00			
Total: Undesignated	9,693.09	0.00	9,693.09	100.00			

Fu: 0900 Charter School Fund

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
			%		%
**** Total Adjusted Beginning Balance	5,253,027.09	0.00	5,253,027.09	100.00	0.00
801100 Local Control Funding Formula State Aid - C	2,276,063.00	179,764.00	988,742.00	43.44	56.56
801200 Education Protection Account State Aid - Cu	524,579.00	121,836.00	243,672.00	46.45	53.55
801900 LCFE State Aid - Prior Years	0.00	(6,295.00)	(98,625.00)	0.00	0.00
809600 Transfers to Charter Schools in Lieu of Prop	158,785.00	0.00	0.00	0.00	100.00
818100 Special Education - Entitlement	47,882.00	0.00	0.00	0.00	100.00
829000 All Other Federal Revenues	385,211.00	0.00	0.00	0.00	100.00
829090 All Other Federal Revenues - Carryover	0.00	0.00	(143,310.00)	0.00	0.00
829091 All Other Federal Revenues - Unearned Reve	65,754.00	0.00	65,753.54	100.00	0.00
855000 Mandated Cost Reimbursements	6,822.00	0.00	6,822.00	100.00	0.00
856000 State Lottery Revenue	47,359.00	0.00	(1,864.43)	0.00	103.94
859000 All Other State Revenues	180,092.00	4,164.00	117,157.00	65.05	34.95
859090 All Other State Revenues - Carryover	0.00	0.00	131,657.99	0.00	0.00
866000 Interest	75,000.00	0.00	1,166.79	1.56	98.44
898000 Contributions from Unrestricted Revenues	0.00	0.00	0.00	0.00	0.00
898030 Contribution - Special Education	0.00	0.00	0.00	0.00	0.00
**** 8000 Totals	3,767,547.00	299,469.00	1,311,171.89	34.80	65.20
**** Total Income & Beginning Balance	\$9,020,574.09	\$299,469.00	\$6,564,198.98	72.77	27.23
110000 Teachers Salaries	933,790.00	84,354.99	423,990.16	45.41	54.59
110001 Teachers - Substitutes	5,000.00	0.00	0.00	0.00	100.00
110002 Teachers - Stipends	7,000.00	0.00	0.00	0.00	100.00
120000 Certificated Pupil Support Salaries	209,925.00	20,275.02	101,375.09	48.29	51.71
130000 Certificated Supervisors' and Administrators'	201,145.00	12,879.18	81,709.86	40.62	59.38
**** 1000 Totals	1,356,860.00	117,509.19	607,075.11	44.74	55.26
210000 Instructional Aides' Salaries	97,595.00	6,694.41	31,928.66	32.72	67.28
230000 Classified Supervisors' and Administrators' S	357,136.35	18,476.15	115,236.95	32.27	67.73
240000 Clerical & Office Salaries	341,753.00	17,643.63	102,903.56	30.11	69.89
**** 2000 Totals	796,484.35	42,814.19	250,069.17	31.40	68.60
310100 State Teachers Retirement System, certifica	369,885.00	21,180.02	146,307.47	39.55	60.45
310101 STRS, Certificated - Substitutes	979.00	0.00	0.00	0.00	100.00
310102 STRS, Cert - Stipends	1,337.00	0.00	0.00	0.00	100.00
320100 Public Employees' Retirement System, certi	0.00	1,767.83	1,767.83	0.00	0.00

**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 0900 Charter School Fund

		Working	Actuals			Unencumbered		
			Current	Year To Date	%	Encumbered	Balance	%
320200	Public Employees Retirement System, class	216,864.00	10,804.49	62,821.09	28.97	0.00	154,042.91	71.03
331100	OASDI, Certificated	0.00	408.82	408.82	0.00	0.00	(408.82)	0.00
331200	OASDI, Classified	49,706.00	2,595.42	15,055.01	30.29	0.00	34,650.99	69.71
332100	Medicare, Certificated	22,426.00	1,639.63	8,525.17	38.01	0.00	13,900.83	61.99
332101	Medicare, Cert. Subs	73.00	0.00	0.00	0.00	0.00	73.00	100.00
332102	Medicare, Cert. Stipend	102.00	0.00	0.00	0.00	0.00	102.00	100.00
332200	Medicare, Classified	11,621.00	607.00	3,521.01	30.30	0.00	8,099.99	69.70
340100	Health & Welfare Benefits, Certificated	266,962.00	20,527.64	94,949.78	35.57	0.00	172,012.22	64.43
340200	Health & Welfare Benefits, Classified	124,410.00	7,226.35	40,048.01	32.19	0.00	84,361.99	67.81
350100	State Unemployment Insurance, certificated	706.00	58.76	303.48	42.99	0.00	402.52	57.01
350101	State Unemployment Ins., Cert. - Substitutes	3.00	0.00	0.00	0.00	0.00	3.00	100.00
350102	State Unemployment Ins., Cert - Stipends	4.00	0.00	0.00	0.00	0.00	4.00	100.00
350200	State Unemployment Insurance, classified	405.00	21.41	125.07	30.88	0.00	279.93	69.12
360100	Workers Comp, certificated	29,860.00	1,022.34	5,279.26	17.68	0.00	24,580.74	82.32
360101	Workers Comp, Cert - Substitutes	110.00	0.00	0.00	0.00	0.00	110.00	100.00
360102	Workers Comp, Cert - Stipend	154.00	0.00	0.00	0.00	0.00	154.00	100.00
360200	Workers Comp, classified	16,500.00	372.49	2,175.61	13.19	0.00	14,324.39	86.81
**** 3000 Totals		1,112,107.00	68,232.20	381,287.61	34.29	0.00	730,819.39	65.71
**** 1000 - 3000		3,265,451.35	228,555.58	1,238,431.89	37.93	0.00	2,027,019.46	62.07
410000	Approved Textbooks and Core Curricula Ma	54,607.00	0.00	10,435.79	19.11	175.95	43,995.26	80.57
430000	Materials and Supplies	114,926.00	126.37	28,146.32	24.49	7,052.18	79,727.50	69.37
430009	Fuel & Oil	2,500.00	127.67	829.82	33.19	132.88	1,537.30	61.49
430014	Other Supplies	5,000.00	637.22	2,179.90	43.60	0.00	2,820.10	56.40
440000	Non-Capitalized Equipment	28,000.00	0.00	945.50	3.38	6,851.01	20,203.49	72.16
**** 4000 Totals		205,033.00	891.26	42,537.33	20.75	14,212.02	148,283.65	72.32
520000	Travel and Conferences	153,300.00	0.00	1,519.82	0.99	39,162.50	112,617.68	73.46
530000	Dues and Memberships	7,991.00	0.00	7,091.00	88.74	0.00	900.00	11.26
544000	Pupil Insurance	1,900.00	1,286.50	1,286.50	67.71	0.00	613.50	32.29
550001	Electricity	25,000.00	955.02	11,661.89	46.65	0.00	13,338.11	53.35
550005	Laundry	30,000.00	1,760.00	9,125.00	30.42	0.00	20,875.00	69.58
550006	Pest Control	7,300.00	155.00	126.50	1.73	0.00	7,173.50	98.27
550008	Waste Disposal	5,000.00	394.09	2,002.14	40.04	0.00	2,997.86	59.96
550009	Water/Sewer	4,000.00	322.77	1,465.03	36.63	0.00	2,534.97	63.37

Fu: 0900 Charter School Fund

	Working	Actuals			Unencumbered	
		Current	Year To Date	%	Encumbered	Balance
560001	Alarm	715.00	0.00	0.00	0.00	715.00
560002	Building Rental/Lease	260,000.00	22,304.94	54.48	73,099.13	45,241.71
560008	Copier Rental	58,000.00	0.00	18.93	0.00	47,022.48
560014	Portables - Lease	11,950.00	1,767.71	81.90	0.00	2,162.55
580000	Professional/Consulting Services and Operat	1,728,324.00	1,145,250.00	68.49	11,353.89	533,268.37
580005	Audit	8,000.00	0.00	43.13	0.00	4,550.00
580010	District/County Contracts	20,891.00	0.00	0.00	0.00	20,891.00
580014	Field Trips	44,100.00	0.00	0.00	3,609.00	40,491.00
590004	Telephone	20,000.00	1,498.81	34.06	0.00	13,188.80
590006	Telephone - Cellular	1,000.00	96.35	53.03	192.52	277.18
590008	Telephone - Internet Service	25,000.00	0.00	0.00	0.00	25,000.00
**** 5000 Totals		2,412,471.00	1,175,791.19	57.67	127,417.04	893,858.71
**** 1000 - 5000		5,882,955.35	1,405,238.03	45.42	141,629.06	3,069,161.82
735000	Transfers of Indirect Costs - Interfund	58,658.00	0.00	0.00	0.00	58,658.00

**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	\$3,767,547.00	\$299,469.00	\$1,311,171.89	34.80	\$0.00	\$2,456,375.11	65.20
Expenditures							
Total: 1000 Certificated	1,356,860.00	117,509.19	607,075.11	44.74	0.00	749,784.89	55.26
Total: 2000 Classified	796,484.35	42,814.19	250,069.17	31.40	0.00	546,415.18	68.60
Total: 3000 Benefits	1,112,107.00	68,232.20	381,287.61	34.29	0.00	730,819.39	65.71
Total: 1000 - 3000	3,265,451.35	228,555.58	1,238,431.89	37.93	0.00	2,027,019.46	62.07
Total: 4000 Books & Supplies	205,033.00	891.26	42,537.33	20.75	14,212.02	148,283.65	72.32
Total: 5000 Services & Other	2,412,471.00	1,175,791.19	1,391,195.25	57.67	127,417.04	893,858.71	37.05
Total: 4000 - 5000	2,617,504.00	1,176,682.45	1,433,732.58	54.77	141,629.06	1,042,142.36	39.81
Total: 1000 - 5000	5,882,955.35	1,405,238.03	2,672,164.47	45.42	141,629.06	3,069,161.82	52.17
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	58,658.00	0.00	0.00	0.00	0.00	58,658.00	100.00
Total: 1000 - 7000	5,941,613.35	1,405,238.03	2,672,164.47	44.97	141,629.06	3,127,819.82	52.64
Total: Net Increase/(Decrease) in Fund Balance	(2,174,066.35)	(1,105,769.03)	(1,360,992.58)	62.60			
Total: Beginning Balance	5,253,027.09	0.00	5,253,027.09	100.00			
Total: Ending Fund Balance (9790)	\$3,078,960.74	(\$1,105,769.03)	\$3,892,034.51	126.41			
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	3,078,960.74	(1,105,769.03)	3,892,034.51	126.41			



# Budget Report

From 12/01/2025 thru 12/31/2025

## 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 %
<b>Revenues</b>						
Total: 8000 Revenues	\$3,767,547.00	\$299,469.00	\$1,311,171.89	34.80	\$0.00	\$2,456,375.11 65.20
<b>Expenditures</b>						
Total: 1000 Certificated	1,356,860.00	117,509.19	607,075.11	44.74	0.00	749,784.89 55.26
Total: 2000 Classified	796,484.35	42,814.19	250,069.17	31.40	0.00	546,415.18 68.60
Total: 3000 Benefits	1,112,107.00	68,232.20	381,287.61	34.29	0.00	730,819.39 65.71
Total: 1000 - 3000	3,265,451.35	228,555.58	1,238,431.89	37.93	0.00	2,027,019.46 62.07
Total: 4000 Books & Supplies	205,033.00	891.26	42,537.33	20.75	14,212.02	148,283.65 72.32
Total: 5000 Services & Other	2,412,471.00	1,175,791.19	1,391,195.25	57.67	127,417.04	893,858.71 37.05
Total: 4000 - 5000	2,617,504.00	1,176,682.45	1,433,732.58	54.77	141,629.06	1,042,142.36 39.81
Total: 1000 - 5000	5,882,955.35	1,405,238.03	2,672,164.47	45.42	141,629.06	3,069,161.82 52.17
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total: 7000 Other Outgo/Financing Uses	58,658.00	0.00	0.00	0.00	0.00	58,658.00 100.00
Total: 1000 - 7000	5,941,613.35	1,405,238.03	2,672,164.47	44.97	141,629.06	3,127,819.82 52.64
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>(2,174,066.35)</b>	<b>(1,105,769.03)</b>	<b>(1,360,992.58)</b>	<b>62.60</b>		
Total: Beginning Balance	5,253,027.09	0.00	5,253,027.09	100.00		
Total: Ending Fund Balance (9790)	\$3,078,960.74	(\$1,105,769.03)	\$3,892,034.51	126.41		
<b>Components of Ending Fund Balance</b>						
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	3,078,960.74	(1,105,769.03)	3,892,034.51	126.41		

Fur: 1200 Child Development Fund

	Actuals					Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance	%
**** Total Adjusted Beginning Balance	231,170.45	0.00	231,170.45	100.00	0.00	0.00	0.00
859000 All Other State Revenues	220,430.00	11,024.00	229,640.00	104.18	0.00	(9,210.00)	(4.18)
859091 All Other State Revenues - Deferred Revenue	281,390.00	0.00	281,389.06	100.00	0.00	0.94	0.00
866000 Interest	3,000.00	0.00	123.87	4.13	0.00	2,876.13	95.87
**** 8000 Totals	504,820.00	11,024.00	511,152.93	101.25	0.00	(6,332.93)	(1.25)
**** Total Income & Beginning Balance	\$735,990.45	\$11,024.00	\$742,323.38	100.86	\$0.00	(\$6,332.93)	(0.86)
110000 Teachers Salaries	47,473.00	4,241.75	25,450.50	53.61	0.00	22,022.50	46.39
110001 Teachers - Substitutes	5,000.00	0.00	0.00	0.00	0.00	5,000.00	100.00
**** 1000 Totals	52,473.00	4,241.75	25,450.50	48.50	0.00	27,022.50	51.50
210000 Instructional Aides' Salaries	22,943.00	2,041.99	12,251.94	53.40	0.00	10,691.06	46.60
**** 2000 Totals	22,943.00	2,041.99	12,251.94	53.40	0.00	10,691.06	46.60
310100 State Teachers Retirement System, certifica	12,008.00	810.17	5,988.05	49.87	0.00	6,019.95	50.13
310101 STRS, Certificated - Substitutes	955.00	0.00	0.00	0.00	0.00	955.00	100.00
320200 Public Employees Retirement System, class	6,206.00	547.46	3,284.76	52.93	0.00	2,921.24	47.07
331200 OASDI, Classified	1,423.00	126.60	759.60	53.38	0.00	663.40	46.62
332100 Medicare, Certificated	689.00	61.51	369.05	53.56	0.00	319.95	46.44
332101 Medicare, Cert. Subs	73.00	0.00	0.00	0.00	0.00	73.00	100.00
332200 Medicare, Classified	333.00	29.61	177.66	53.35	0.00	155.34	46.65
340100 Health & Welfare Benefits, Certificated	14,300.00	1,206.34	6,926.79	48.44	0.00	7,373.21	51.56
350100 State Unemployment Insurance, certificated	24.00	2.12	12.72	53.00	0.00	11.28	47.00
350101 State Unemployment Ins., Cert. - Substitutes	3.00	0.00	0.00	0.00	0.00	3.00	100.00
350200 State Unemployment Insurance, classified	12.00	1.02	6.12	51.00	0.00	5.88	49.00
360100 Workers Comp, certificated	997.00	36.90	221.25	22.19	0.00	775.75	77.81
360101 Workers Comp, Cert - Substitutes	110.00	0.00	0.00	0.00	0.00	110.00	100.00
360200 Workers Comp, classified	482.00	17.77	106.62	22.12	0.00	375.38	77.88
**** 3000 Totals	37,615.00	2,839.50	17,852.62	47.46	0.00	19,762.38	52.54
**** 1000 - 3000	113,031.00	9,123.24	55,555.06	49.15	0.00	57,475.94	50.85
430000 Materials and Supplies	13,000.00	0.00	281.31	2.16	99.70	12,618.99	97.07
**** 4000 Totals	13,000.00	0.00	281.31	2.16	99.70	12,618.99	97.07
520000 Travel and Conferences	500.00	0.00	118.78	23.76	0.00	381.22	76.24
550001 Electricity	18,000.00	0.00	2,569.48	14.27	0.00	15,430.52	85.73

**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 1200 Child Development Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
580000	Professional/Consulting Services and Operat	46,746.00	338.07	1,493.12	3.19	0.00	45,252.88	96.81
	**** 5000 Totals	65,246.00	338.07	4,181.38	6.41	0.00	61,064.62	93.59
	**** 1000 - 5000	191,277.00	9,461.31	60,017.75	31.38	99.70	131,159.55	68.57
735000	Transfers of Indirect Costs - Interfund	17,094.00	0.00	0.00	0.00	0.00	17,094.00	100.00



**Budget Report**  
From 12/01/2025 thru 12/31/2025

**Summary**

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

**Fu: 1200 Child Development Fund**

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
			%		%
<b>Revenues</b>					
Total: 8000 Revenues	\$504,820.00	\$11,024.00	\$511,152.93	101.25	\$0.00
					(\$6,332.93)
					(1.25)
<b>Expenditures</b>					
Total: 1000 Certificated	52,473.00	4,241.75	25,450.50	48.50	0.00
Total: 2000 Classified	22,943.00	2,041.99	12,251.94	53.40	0.00
Total: 3000 Benefits	37,615.00	2,839.50	17,852.62	47.46	0.00
Total: 1000 - 3000	113,031.00	9,123.24	55,555.06	49.15	0.00
Total: 4000 Books & Supplies	13,000.00	0.00	281.31	2.16	99.70
Total: 5000 Services & Other	65,246.00	338.07	4,181.38	6.41	0.00
Total: 4000 - 5000	78,246.00	338.07	4,462.69	5.70	99.70
Total: 1000 - 5000	191,277.00	9,461.31	60,017.75	31.38	99.70
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	17,094.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	208,371.00	9,461.31	60,017.75	28.80	99.70
					148,253.55
					71.15
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>296,449.00</b>	<b>1,562.69</b>	<b>451,135.18</b>	<b>152.18</b>	
Total: Beginning Balance	231,170.45	0.00	231,170.45	100.00	
Total: Ending Fund Balance (9790)	\$527,619.45	\$1,562.69	\$682,305.63	129.32	
<b>Components of Ending Fund Balance</b>					
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	527,619.45	1,562.69	682,305.63	129.32	

**Fund Summary**

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

**Fu: 1200 Child Development Fund**

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance %
<b>Revenues</b>						
Total: 8000 Revenues	\$504,820.00	\$11,024.00	\$511,152.93	101.25	\$0.00	(\$6,332.93) (1.25)
<b>Expenditures</b>						
Total: 1000 Certificated	52,473.00	4,241.75	25,450.50	48.50	0.00	27,022.50 51.50
Total: 2000 Classified	22,943.00	2,041.99	12,251.94	53.40	0.00	10,691.06 46.60
Total: 3000 Benefits	37,615.00	2,839.50	17,852.62	47.46	0.00	19,762.38 52.54
Total: 1000 - 3000	113,031.00	9,123.24	55,555.06	49.15	0.00	57,475.94 50.85
Total: 4000 Books & Supplies	13,000.00	0.00	281.31	2.16	99.70	12,618.99 97.07
Total: 5000 Services & Other	65,246.00	338.07	4,181.38	6.41	0.00	61,064.62 93.59
Total: 4000 - 5000	78,246.00	338.07	4,462.69	5.70	99.70	73,683.61 94.17
Total: 1000 - 5000	191,277.00	9,461.31	60,017.75	31.38	99.70	131,159.55 68.57
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total: 7000 Other Outgo/Financing Uses	17,094.00	0.00	0.00	0.00	0.00	17,094.00 100.00
Total: 1000 - 7000	208,371.00	9,461.31	60,017.75	28.80	99.70	148,253.55 71.15
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>296,449.00</b>	<b>1,562.69</b>	<b>451,135.18</b>	<b>152.18</b>		
Total: Beginning Balance	231,170.45	0.00	231,170.45	100.00		
Total: Ending Fund Balance (9790)	\$527,619.45	\$1,562.69	\$682,305.63	129.32		
<b>Components of Ending Fund Balance</b>						
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	527,619.45	1,562.69	682,305.63	129.32		

Fu: 1300 Cafeteria Fund

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance %
**** Total Adjusted Beginning Balance	29,234.86	0.00	29,234.86	100.00	0.00	0.00
822000 Child Nutrition Programs	52,000.00	0.00	8,536.24	16.42	0.00	43,463.76 83.58
822001 Child Nutrition - Brkfst	120,000.00	0.00	10,922.10	9.10	0.00	109,077.90 90.90
822002 Child Nutrition - Lunch	275,000.00	0.00	44,592.08	16.22	0.00	230,407.92 83.78
852000 Child Nutrition	19,000.00	0.00	0.00	0.00	0.00	19,000.00 100.00
863401 Food Sales - Adult Meals	5,000.00	0.00	0.00	0.00	0.00	5,000.00 100.00
866000 Interest	2,000.00	0.00	8.57	0.43	0.00	1,991.43 99.57
869900 All Other Local Revenues	548.00	0.00	0.00	0.00	0.00	548.00 100.00
**** 8000 Totals	473,548.00	0.00	64,058.99	13.53	0.00	409,489.01 86.47
**** Total Income & Beginning Balance	\$502,782.86	\$0.00	\$93,293.85	18.56	\$0.00	\$409,489.01 81.44
220000 Classified Support Salaries	132,854.00	2,732.40	16,394.40	12.34	0.00	116,459.60 87.66
230000 Classified Supervisors' and Administrators' S	87,800.00	13,246.21	79,477.26	90.52	0.00	8,322.74 9.48
**** 2000 Totals	220,654.00	15,978.61	95,871.66	43.45	0.00	124,782.34 56.55
320200 Public Employees Retirement System, class	60,034.00	4,283.86	25,703.17	42.81	0.00	34,330.83 57.19
331200 OASDI, Classified	14,232.00	983.56	5,829.54	40.96	0.00	8,402.46 59.04
332200 Medicare, Classified	3,216.00	230.03	1,363.37	42.39	0.00	1,852.63 57.61
340200 Health & Welfare Benefits, Classified	47,000.00	3,256.04	17,533.41	37.31	0.00	29,466.59 62.69
350200 State Unemployment Insurance, classified	110.00	7.99	47.96	43.60	0.00	62.04 56.40
360200 Workers Comp, classified	4,667.00	139.01	834.06	17.87	0.00	3,832.94 82.13
**** 3000 Totals	129,259.00	8,900.49	51,311.51	39.70	0.00	77,947.49 60.30
**** 1000 - 3000	349,913.00	24,879.10	147,183.17	42.06	0.00	202,729.83 57.94
430000 Materials and Supplies	1,077.00	0.00	674.53	62.63	390.22	12.25 1.14
430008 Food Service Supplies	6,100.00	414.26	3,357.14	55.04	250.23	2,492.63 40.86
470000 Food	111,710.27	457.14	69,174.63	61.92	129,005.19	(86,469.55) (77.41)
**** 4000 Totals	118,887.27	871.40	73,206.30	61.58	129,645.64	(83,964.67) (70.63)
520000 Travel and Conferences	1,580.00	0.00	314.00	19.87	1,315.16	(49.16) (3.11)
560012 Equipment Repairs	3,973.00	0.00	3,972.68	99.99	0.00	0.32 0.01
580000 Professional/Consulting Services and Operat	1,900.00	0.00	1,191.03	62.69	0.00	708.97 37.31
**** 5000 Totals	7,453.00	0.00	5,477.71	73.50	1,315.16	660.13 8.86
**** 1000 - 5000	476,253.27	25,750.50	225,867.18	47.43	130,960.80	119,425.29 25.08
735000 Transfers of Indirect Costs - Interfund	8,004.00	0.00	0.00	0.00	0.00	8,004.00 100.00

## Budget Report

From 12/01/2025 thru 12/31/2025

### Summary

Fu: 1300 Cafeteria Fund

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

	Working	Actuals			Unencumbered	
		Current	Year To Date	%	Encumbered	Balance %
<b>Revenues</b>						
Total: 8000 Revenues	\$473,548.00	\$0.00	\$64,058.99	13.53	\$0.00	\$409,489.01 86.47
<b>Expenditures</b>						
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total: 2000 Classified	220,654.00	15,978.61	95,871.66	43.45	0.00	124,782.34 56.55
Total: 3000 Benefits	129,259.00	8,900.49	51,311.51	39.70	0.00	77,947.49 60.30
Total: 1000 - 3000	349,913.00	24,879.10	147,183.17	42.06	0.00	202,729.83 57.94
Total: 4000 Books & Supplies	118,887.27	871.40	73,206.30	61.58	129,645.64	(83,964.67) (70.63)
Total: 5000 Services & Other	7,453.00	0.00	5,477.71	73.50	1,315.16	660.13 8.86
Total: 4000 - 5000	126,340.27	871.40	78,684.01	62.28	130,960.80	(83,304.54) (65.94)
Total: 1000 - 5000	476,253.27	25,750.50	225,867.18	47.43	130,960.80	119,425.29 25.08
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 0.00
Total: 7000 Other Outgo/Financing Uses	8,004.00	0.00	0.00	0.00	0.00	8,004.00 100.00
Total: 1000 - 7000	484,257.27	25,750.50	225,867.18	46.64	130,960.80	127,429.29 26.31
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>(10,709.27)</b>	<b>(25,750.50)</b>	<b>(161,808.19)</b>	<b>1510.92</b>		
Total: Beginning Balance	29,234.86	0.00	29,234.86	100.00		
Total: Ending Fund Balance (9790)	\$18,525.59	(\$25,750.50)	(\$132,573.33)	(715.62)		
<b>Components of Ending Fund Balance</b>						
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	18,525.59	(25,750.50)	(132,573.33)	-715.62		

# Budget Report

From 12/01/2025 thru 12/31/2025

## Fund Summary

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

### Fu: 1300 Cafeteria Fund

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
			%		%
<b>Revenues</b>					
Total: 8000 Revenues	\$473,548.00	\$0.00	\$64,058.99	13.53	\$0.00
					\$409,489.01
					86.47
<b>Expenditures</b>					
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	220,654.00	15,978.61	95,871.66	43.45	124,782.34
Total: 3000 Benefits	129,259.00	8,900.49	51,311.51	39.70	77,947.49
					60.30
Total: 1000 - 3000	349,913.00	24,879.10	147,183.17	42.06	202,729.83
					57.94
Total: 4000 Books & Supplies	118,887.27	871.40	73,206.30	61.58	129,645.64
Total: 5000 Services & Other	7,453.00	0.00	5,477.71	73.50	1,315.16
					(83,304.54)
Total: 4000 - 5000	126,340.27	871.40	78,684.01	62.28	130,960.80
					(83,304.54)
Total: 1000 - 5000	476,253.27	25,750.50	225,867.18	47.43	130,960.80
					119,425.29
					25.08
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	8,004.00	0.00	0.00	0.00	8,004.00
					100.00
Total: 1000 - 7000	484,257.27	25,750.50	225,867.18	46.64	130,960.80
					127,429.29
					26.31
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>(10,709.27)</b>	<b>(25,750.50)</b>	<b>(161,808.19)</b>	<b>1510.92</b>	
Total: Beginning Balance	29,234.86	0.00	29,234.86	100.00	
Total: Ending Fund Balance (9790)	\$18,525.59	(\$25,750.50)	(\$132,573.33)	(715.62)	
<b>Components of Ending Fund Balance</b>					
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	18,525.59	(25,750.50)	(132,573.33)	-715.62	



Fu: 1400 Deferred Maintenance Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
866000	**** Total Adjusted Beginning Balance	75,823.36	0.00	75,823.36	100.00	0.00	0.00	0.00
	Interest	2,000.00	0.00	16.80	0.84	0.00	1,983.20	99.16
	**** 8000 Totals	2,000.00	0.00	16.80	0.84	0.00	1,983.20	99.16
	**** Total Income & Beginning Balance	\$77,823.36	\$0.00	\$75,840.16	97.45	\$0.00	\$1,983.20	2.55

**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
<b>Revenues</b>					
Total: 8000 Revenues	\$2,000.00	\$0.00	\$16.80	\$0.00	\$1,983.20
			0.84		99.16
<b>Expenditures</b>					
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>2,000.00</b>	<b>0.00</b>	<b>16.80</b>		<b>0.84</b>
Total: Beginning Balance	75,823.36	0.00	75,823.36	100.00	
Total: Ending Fund Balance (9790)	\$77,823.36	\$0.00	\$75,840.16	97.45	
<b>Components of Ending Fund Balance</b>					
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	77,823.36	0.00	75,840.16	97.45	

**Fund Summary**

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

**Fu: 1400 Deferred Maintenance Fund**

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
Revenues							
Total: 8000 Revenues	\$2,000.00	\$0.00	\$16.80	0.84	\$0.00	\$1,983.20	99.16
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	2,000.00	0.00	16.80	0.84			
Total: Beginning Balance	75,823.36	0.00	75,823.36	100.00			
Total: Ending Fund Balance (9790)	\$77,823.36	\$0.00	\$75,840.16	97.45			
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	77,823.36	0.00	75,840.16	97.45			



Fu: 1700 Special Reserve Fund for Other The

	Working	Actuals			Unencumbered	
		Current	Year To Date	%	Encumbered	Balance
**** Total Adjusted Beginning Balance	790,515.50	0.00	790,515.50	100.00	0.00	0.00
866000 Interest	11,500.00	0.00	176.27	1.53	0.00	11,323.73
**** 8000 Totals	11,500.00	0.00	176.27	1.53	0.00	11,323.73
**** Total Income & Beginning Balance	\$802,015.50	\$0.00	\$790,691.77	98.59	\$0.00	\$11,323.73
						98.47
						1.41

**Summary**

Fu: 1700 Special Reserve Fund for Other The

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

	Working	Actuals			Unencumbered	
		Current	Year To Date	%	Encumbered	Balance %
Revenues						
Total: 8000 Revenues	\$11,500.00	\$0.00	\$176.27	1.53	\$0.00	\$11,323.73 98.47
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>11,500.00</b>	<b>0.00</b>	<b>176.27</b>	<b>1.53</b>		
Total: Beginning Balance	790,515.50	0.00	790,515.50	100.00		
Total: Ending Fund Balance (9790)	\$802,015.50	\$0.00	\$790,691.77	98.59		
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	802,015.50	0.00	790,691.77	98.59		

**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	\$0.00	\$176.27	\$0.00	\$11,323.73
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>11,500.00</b>	<b>0.00</b>	<b>176.27</b>		<b>1.53</b>
Total: Beginning Balance	790,515.50	0.00	790,515.50		100.00
Total: Ending Fund Balance (9790)	\$802,015.50	\$0.00	\$790,691.77		98.59
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	802,015.50	0.00	790,691.77		98.59

**Budget Report**

From 12/01/2025 thru 12/31/2025

Fu: 2000 Special Reserve Fund for Postempl

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
						%
**** Total Adjusted Beginning Balance	58,908.50	0.00	58,908.50	100.00	0.00	0.00
Interest	800.00	0.00	13.08	1.64	0.00	786.92
**** 8000 Totals	800.00	0.00	13.08	1.64	0.00	786.92
**** Total Income & Beginning Balance	\$59,708.50	\$0.00	\$58,921.58	98.68	\$0.00	\$786.92
						1.32

**Summary**

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

Fu: 2000 Special Reserve Fund for Postempl

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
Revenues					
Total: 8000 Revenues	\$800.00	\$0.00	\$13.08	\$0.00	\$786.92
			1.64		98.37
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>800.00</b>	<b>0.00</b>	<b>13.08</b>		<b>1.64</b>
Total: Beginning Balance	58,908.50	0.00	58,908.50		100.00
Total: Ending Fund Balance (9790)	\$59,708.50	\$0.00	\$58,921.58		98.68
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	59,708.50	0.00	58,921.58		98.68

**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	\$0.00	\$13.08	1.64	\$0.00	\$786.92	98.37
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>800.00</b>	<b>0.00</b>	<b>13.08</b>	<b>1.64</b>			
Total: Beginning Balance	58,908.50	0.00	58,908.50	100.00			
Total: Ending Fund Balance (9790)	\$59,708.50	\$0.00	\$58,921.58	98.68			
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	59,708.50	0.00	58,921.58	98.68			

Fu: 2500 Capital Facilities Fund

	Working	Actuals			Unencumbered		
		Current	Year To Date	%	Encumbered	Balance	%
**** Total Adjusted Beginning Balance	52,565.75	0.00	52,565.75	100.00	0.00	0.00	0.00
866000 Interest	500.00	0.00	11.55	2.31	0.00	488.45	97.69
868100 Mitigation/Developer Fees	10,062.00	0.00	6,134.27	60.96	0.00	3,927.73	39.04
**** 8000 Totals	10,562.00	0.00	6,145.82	58.19	0.00	4,416.18	41.81
**** Total Income & Beginning Balance	\$63,127.75	\$0.00	\$58,711.57	93.00	\$0.00	\$4,416.18	7.00



## Budget Report

From 12/01/2025 thru 12/31/2025

### Summary

Fu: 2500 Capital Facilities Fund

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

	Working	Actuals			Unencumbered	
		Current	Year To Date	%	Encumbered	Balance %
Revenues						
Total: 8000 Revenues	\$10,562.00	\$0.00	\$6,145.82	58.19	\$0.00	\$4,416.18 41.81
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>10,562.00</b>	<b>0.00</b>	<b>6,145.82</b>	<b>58.19</b>		
Total: Beginning Balance	52,565.75	0.00	52,565.75	100.00		
Total: Ending Fund Balance (9790)	\$63,127.75	\$0.00	\$58,711.57	93.00		
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)	0.00	0.00	0.00	0.00		
Total: Undesignated	63,127.75	0.00	58,711.57	93.00		

# Budget Report

From 12/01/2025 thru 12/31/2025

**Fund Summary** Note this summary includes only the account lines that were included on this report  
**Fu: 2500 Capital Facilities Fund**

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
<b>Revenues</b>					
Total: 8000 Revenues	\$10,562.00	\$0.00	\$6,145.82	58.19	\$0.00
<b>Expenditures</b>					
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>10,562.00</b>	<b>0.00</b>	<b>6,145.82</b>	<b>58.19</b>	
Total: Beginning Balance	52,565.75	0.00	52,565.75	100.00	
Total: Ending Fund Balance (9790)	\$63,127.75	\$0.00	\$58,711.57	93.00	
<b>Components of Ending Fund Balance</b>					
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	63,127.75	0.00	58,711.57	93.00	

## Budget Report

From 12/01/2025 thru 12/31/2025

Fu: 3500 County School Facilities Fund

		Actuals				Unencumbered		
		Working	Current	Year To Date	%	Encumbered	Balance	%
866000	**** Total Adjusted Beginning Balance	434,447.30	0.00	434,447.30	100.00	0.00	0.00	
	Interest	10,000.00	0.00	(30,780.17)	(307.80)	0.00	40,780.17	407.80
	**** 8000 Totals	10,000.00	0.00	(30,780.17)	(307.80)	0.00	40,780.17	407.80
	**** Total Income & Beginning Balance	\$444,447.30	\$0.00	\$403,667.13	90.82	\$0.00	\$40,780.17	9.18
620002	Architect Fees	10,000.00	0.00	4,927.60	49.28	0.00	5,072.40	50.72
	**** 6000 Totals	10,000.00	0.00	4,927.60	49.28	0.00	5,072.40	50.72
	**** 1000 - 6000	10,000.00	0.00	4,927.60	49.28	0.00	5,072.40	50.72

**Summary**  
 Fur: 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
<b>Revenues</b>					
Total: 8000 Revenues	\$10,000.00	\$0.00	(\$30,780.17)	\$0.00	\$40,780.17
			(307.80)		407.80
<b>Expenditures</b>					
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	10,000.00	0.00	4,927.60	0.00	5,072.40
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	10,000.00	0.00	4,927.60	0.00	5,072.40
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>(35,707.77)</b>	<b>0.00</b>	
Total: Beginning Balance	434,447.30	0.00	434,447.30	100.00	
Total: Ending Fund Balance (9790)	\$434,447.30	\$0.00	\$398,739.53	91.78	
<b>Components of Ending Fund Balance</b>					
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	434,447.30	0.00	398,739.53	91.78	

## Budget Report

From 12/01/2025 thru 12/31/2025

### 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
			%		%
<b>Revenues</b>					
Total: 8000 Revenues	\$10,000.00	\$0.00	(\$30,780.17)	(307.80)	\$0.00
<b>Expenditures</b>					
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	10,000.00	0.00	4,927.60	49.28	5,072.40
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	10,000.00	0.00	4,927.60	49.28	5,072.40
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>(35,707.77)</b>	<b>0.00</b>	
Total: Beginning Balance	434,447.30	0.00	434,447.30	100.00	
Total: Ending Fund Balance (9790)	\$434,447.30	\$0.00	\$398,739.53	91.78	
<b>Components of Ending Fund Balance</b>					
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	434,447.30	0.00	398,739.53	91.78	

**Budget Report**  
From 12/01/2025 thru 12/31/2025

Fu: 4009 Special Reserve Fund for Capital O

	Actuals				Unencumbered	
	Working	Current	Year To Date	%	Encumbered	Balance
**** Total Adjusted Beginning Balance	132,550.23	0.00	132,550.23	100.00	0.00	0.00
866000 Interest	1,800.00	0.00	29.55	1.64	0.00	1,770.45
**** 8000 Totals	1,800.00	0.00	29.55	1.64	0.00	1,770.45
**** Total Income & Beginning Balance	\$134,350.23	\$0.00	\$132,579.78	98.68	\$0.00	\$1,770.45
						98.36
						1.32



**Summary**

Fu: 4009 Special Reserve Fund for Capital O

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

	Actuals			Unencumbered	
	Working	Current	Year To Date	Encumbered	Balance
<b>Revenues</b>					
Total: 8000 Revenues	\$1,800.00	\$0.00	\$29.55	\$0.00	\$1,770.45
					98.36
<b>Expenditures</b>					
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>1,800.00</b>	<b>0.00</b>	<b>29.55</b>		<b>1.64</b>
Total: Beginning Balance	132,550.23	0.00	132,550.23		100.00
Total: Ending Fund Balance (9790)	\$134,350.23	\$0.00	\$132,579.78		98.68
<b>Components of Ending Fund Balance</b>					
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	134,350.23	0.00	132,579.78		98.68

**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 %
<b>Revenues</b>					
Total: 8000 Revenues	\$1,800.00	\$0.00	\$29.55	\$0.00	\$1,770.45 98.36
<b>Expenditures</b>					
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
<b>Total: Net Increase/(Decrease) in Fund Balance</b>	<b>1,800.00</b>	<b>0.00</b>	<b>29.55</b>		<b>1.64</b>
Total: Beginning Balance	132,550.23	0.00	132,550.23		100.00
Total: Ending Fund Balance (9790)	\$134,350.23	\$0.00	\$132,579.78		98.68
<b>Components of Ending Fund Balance</b>					
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	134,350.23	0.00	132,579.78		98.68



**REPORTS**

**AND**

**PRESENTATIONS**

**ITEM: West Park Elementary Report**

**PRESENTER(S): Randy Randolph**

**DATE: January 12, 2026**

**ACTION: Information**

**BACKGROUND:**

**1. Program**

Students and staff returned from winter break reenergized, motivated, and ready to finish the school year strong. As is typical, the second half of the school year is filled with activities and will go by quickly. With the second quarter concluding just prior to winter break, report cards were sent home to provide families with an update on student progress and academic growth. Teachers are now preparing for parent conferences scheduled to take place later this month. In addition, teachers participated in two full days of professional development focused on strengthening English Language Arts and Math curriculum and instructional practices. These sessions allowed staff to collaborate, analyze student data, and discuss strategies.

**2. Awards Assembly**

On January 16, West Park Elementary will host an awards assembly to celebrate and recognize student achievements. During this assembly, students will be acknowledged for their academic accomplishments as well as for demonstrating positive citizenship and character.

**3. Enrollment**

Based on the most current enrollment, we have 260 students at West Park Elementary.

The average daily attendance for December was 90%.



**ITEM: West Park Charter Academy Report**

**PRESENTER(S): Randy Randolph**

**DATE: January 12, 2025**

**ACTION: Information**

**BACKGROUND:**

**1. Program**

As we enter the second semester of the school year, this period is important for all students, and especially important for our seniors. Teachers and counselors are closely monitoring senior progress to ensure students remain on track to meet graduation requirements by the end of the year. In addition, counselors are actively supporting seniors as they plan for life after graduation by providing guidance, resources, and assistance related to college options, career pathways, and postsecondary training. These efforts are focused on helping seniors understand the wide range of opportunities available to them as they prepare for their next steps beyond high school.

**2. Events**

This time of year is especially busy, with a strong focus on academic priorities such as preparing students for State and ELPAC assessments. Alongside these academic efforts, we are also planning engaging activities for our students and families. Later this month, students in grades 3 through 8 will participate in an educational field trip to The Exploratorium in San Francisco, providing hands-on learning experiences and a day of fun. Looking ahead, we will also host our second Family Art Night of the year. The first event was very well attended and received, and we anticipate another successful and enjoyable evening for our students and families.

**3. Enrollment**

Current enrollment stands at 192 students, with 120 students from Fresno and 72 students from Hanford. After temporarily pausing new admissions as the first semester ended,

enrollments have resumed with a number of applications currently being processed.

**ITEM:** Business Services Report

**PRESENTER:** Tamita Boyd, Assistant Superintendent / Business Operations

**DATE:** 01/12/2026

**Action :** Report

---

In December, the department completed the 2024–25 audit and the First Interim Financial Report, along with several required state and federal reports. This work represented a significant workload during a very busy reporting period.

In January, our focus shifted to ConApp reporting and the LCAP Mid-Year Report. At the same time, working through the calendar year-end closeout tasks, including 1099, 1095-C, and W-2 processing. We also managed budget rollovers and processed advance payments ahead of the FCSS holiday closures that temporarily affected Accounts Payable and Purchasing. These steps helped reduce delays and keep operations running smoothly as we moved into the new year.

January payroll is scheduled to close on January 12, 2026.

**ITEM:** Maintenance, Operations, and Transportation (MOT) Report

**PRESENTER:** Ruben Rangel, MOT Director

**DATE:** 01-12-2026

**Report:** Monthly Report

---

Good evening, President Lopez, Board Members, Dr. Clark, community members and staff.

On behalf of the Maintenance and Operations Department, we would like to wish everyone a Happy New Year. During the last few weeks, my team has focused on ensuring that each classroom receives the attention and care needed to welcome our students back from winter break. As we return to our routine, we will begin gearing up and preparing for the boys and girls basketball season, followed by baseball and softball. My team and I will begin working on the basketball courts by filling in any asphalt cracks that may present a hazard, and we will also start preparing the fields as needed to get them ready for baseball and softball.

**ITEM: Technology Report**

**PRESENTER(S): Craig Bajada**

**DATE: January 12, 2026**

**ACTION: Information**

**BACKGROUND:**

**1. District Calendar and Support**

To strengthen district-wide coordination and communication, I have undertaken the development of a District Master Calendar. An initial planning meeting with instructional and classified staff was conducted to identify, review, and consolidate key district events and dates, establishing a comprehensive framework for the calendar. To maintain accuracy, consistency, and alignment with district operations, the calendar will be reviewed and updated on a monthly basis. Upon publication on the District website, the calendar will serve as a centralized and reliable resource for district-wide planning and communication.

Over winter break an audit of all classroom Chromebook Carts was conducted. The checkout procedure implemented in the fall significantly improved accountability, resulting in minimal damage and few, if any, misplaced devices. These results mark a substantial improvement compared to previous audits. To improve support services for Charter school sites, a weekly visitation schedule has been implemented to ensure consistent communication and on-site assistance. Under this schedule, Mr. Garcia will spend several hours each week at each site to address technology-related needs and provide direct support. Sites will be contacted at least one day prior to each visit to allow staff to identify and communicate any issues or concerns in advance. This proactive approach is intended to improve responsiveness and minimize instructional and operational disruptions.

The P-1 Principal Apportionment Data Collection (PADC) report has been completed, reviewed for accuracy, certified, and submitted to the County Office of Education in compliance with required reporting timelines.

**ITEM:** Cafeteria Report

**PRESENTER:** LILIA ROMERO

**DATE:** January 12th, 2026

**Report:** Monthly Report

Good evening, President Lopez, Dr. Clark, board members, staff & community.

### **December Menu**

We offered a variety of tamales, including chicken and beef options. On the final day before winter break, we hosted a special Christmas breakfast with festive french toast and a Santa parfait. Additionally, we provided a hot chocolate bar, which was a popular treat among the students and provided warmth.



### **Food Bank Distribution**

Before the break, our team distributed food boxes and vegetables to families in need.

### **Administrative Review Audit**

Our audit of the CACFP (Afterschool Program) will be conducted from April 13th to 16th. I will begin gathering the necessary information for this audit soon.



**ITEM:** Human Resources Dept. Report

**PRESENTER:** Carmen Mares, Human Resources Manager

**DATE:** 1/12/2026

**Report:** Monthly Report

Good evening Board President Lopez, fellow board members, Superintendent Dr. Clark, and members of our community and staff.

**Human Resources updates:**

Human Resources continues to interview candidates for our open positions as we prepare for the second half of the school year. We appreciate the time and effort of everyone involved in supporting this process and remain committed to bringing on individuals who will be a positive addition to our school community.

The holiday season was a wonderful opportunity to spend meaningful time with family and recharge. We look forward to beginning the second half of the school year with renewed energy and continued dedication to supporting our students and staff.

As always, thank you for your continued support.



**ACTION**

**ITEMS**

**ITEM:** Williams Uniform Complaint Quarterly Report

**PRESENTER:** Dr. Brian Clark, Superintendent

**DATE:** January 12th, 2026

**BOARD DECISION:** Request for Approval

---

There were no complaints filed during the second quarter of the 2025-2026 school year. I am requesting board approval of the Williams Uniform Complaints Quarterly Report for the second quarter. The report is attached for your review and approval.

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

District: **West Park Elementary School District**

Person completing this form: **Dr. Brian Clark**

Title: **Superintendent**

Quarterly Report Submission Date - *check one*

- ☐ 1<sup>st</sup> Quarter July 1 - September 30 (Due October 2025)
- ☒ 2<sup>nd</sup> Quarter October 1 – December 31 (Due January 2026)
- ☐ 3<sup>rd</sup> Quarter January 1 – March 31 (Due April 2026)
- ☐ 4<sup>th</sup> Quarter April 1 – June 30 (Due July 2026)

Date for information to be reported publicly at governing board meeting: 01/12/26

Please check the box that applies:

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

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

---

Print Name of District Superintendent

Signature of District Superintendent Date

**ITEM:** West Park Elementary Comprehensive School Safety Plan

**PRESENTER:** Dr. Brian Clark, Superintendent

**DATE:** 01/12/2026

**BOARD DECISION:** Request for Approval

---

West Park Elementary School District is presenting the draft 2025–2026 Comprehensive School Safety Plan for review and approval. This plan outlines the District’s procedures and response protocols for a variety of emergency situations, including evacuations, lockdowns, fires, and other critical incidents. Emergency drills are conducted regularly in compliance with applicable provisions of the California Education Code. The District requests approval of the 2025–2026 Comprehensive School Safety Plan.



WEST PARK SCHOOL DISTRICT

EMERGENCY PROCEDURES  
MANUAL  
FOR  
SCHOOL SITE

2695 S VALENTINE AVENUE  
FRESNO, CA 93706

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## STATEMENT OF PURPOSE

West Park School assumes the responsibility of providing a safe environment for students, staff, and visitors while at school. The purpose of this safety plan is to provide information necessary to enable West Park School personnel to ensure a safe environment during an emergency situation(s) involving, West Park School Students, Associated Personnel and facilities during school sponsored classes, programs, and activities. It is important to remember all school personnel, both classified and certificated, as well as district and community resources should be utilized in any comprehensive emergency response plan.

## OVERVIEW

This manual describes the West Park School District's procedures for responding to crisis, which are most likely to occur on the campus or within the offices. Some examples of crisis are:

- A natural or "man-made" disaster, which has traumatic impact on a relatively large number of people.
- The death of a student or staff member.
- An individual who becomes violent, aggressive or otherwise causes a significant disruption during the school day.
- A situation where a person presents an immediate threat to the physical safety of one or more people (but before a major incident occurs).

This manual should be reviewed annually and revised after any major incident or information pertinent to a change or addition as deemed appropriate.

## **ADVANCED PLANNING**

While the occurrence of an emergency cannot be predicated, advance planning is essential to successful management of emergency situations. Such planning increases both the organization and objectivity of the response and reduces the disorder and emotionalism of a crisis event. Routine evacuations, lock-down drills, and duck and cover drills with subsequent critiques along with site evaluations will assure compliance with emergency procedures.

Identification of key personnel who will assist with management of emergency situations is the most important step for advanced planning. Personnel assigned major roles in responding to emergency serves as members of the site Crisis Team.

All released public information will be released to the assigned Public Information Officer(s).

Standards procedures for variety of emergency situations, evacuation plans, and important telephone numbers are addresses throughout this manual.

## **SHOOTER (INTRUDER) RESPONSE**

Shooter response or intruder response is one of the more recent and critical issues facing schools. At West Park we will automatically refer to a lockdown. When an individual faces an unwanted intruder they should:

**RUN**

**HIDE**

**or**

**FIGHT**

All other measures are internal to the administration to monitor and communicate with authorities and respond to injuries.

## RESPONSIBILITY OF SCHOOL PERSONNEL

### INCIDENT LEAD

The Incident Lead is responsible for the pre-disaster and preparedness for the school. In the event of an emergency, he/she is the designated representative who will assume overall direction of disaster procedures at the school.

In fulfilling this responsibility the Incident Lead will:

- Establish duty personnel
- Identify duty assignments of other school personnel
- Utilize directives and guidelines established by the school district to:
  - a) Develop a disaster and preparedness plan, which will be operative and enforced at all times.
  - b) Ensure that school personnel and students are properly instructed in the School Safety Plan
  - c) Ensure communication with parents about the School Safety Plan is being implemented
- Ensure there are adequate warning systems available and alarm signals are known and understood by students and staff.
- Survey, with municipal agencies (police and fire departments), the physical and structural advantages and disadvantages of the school facility and select the area of comparative safety for groups to use in a disaster situation.

- Plan with municipal agencies (police and fire departments), primary and alternate traffic control plans for pedestrian and vehicle movement within the school facility.
- Arrange for instruction and training of students to ensure their safety.
- Properly maintain all emergency equipment and supplies by checking them annually or in accordance to their maintenance requirements.
- Know the locations and operations of utility “shut-offs.”
- Conduct regularly scheduled drills and maintain record of all drills in the school.
- Assure that substitute teachers and para-professionals are provided information regarding their responsibilities, general procedures, and evacuation routes.
- Demonstrate the use of emergency equipment utilized at the school.

#### **During Emergency and Post Emergency Conditions:**

- Assume overall direction of school crisis management
- Direct evacuation of building(s) using emergency evacuation procedures
- Arrange for transfer of students when their safety is threatened
- Issue instruction to teachers if students are to be released from the school
- Report the situation to the Superintendent
- Direct Media inquiries to assigned Public Information Officer.

#### **SAFETY OFFICER**

- The responsibility of the school Safety Officer shall be:
- Identify the duties of the custodial staff
- Maintain all fire equipment so that they are ready for emergency usage
- Ensure fire alarms and public address systems are in working order
- Maintain blueprints of all buildings on campus and make them accessible to emergency personnel
- Instruct the Incident Coordinator and at least one other person in the location and operation of utility “shut-offs.”



- Coordinate with the Incident Coordinator regular scheduled drills and regular maintenance schedules of all emergency equipment supplies
- With the Incident Coordinator, work with fire and police personnel on safety measures for the school plant
- Maintain Crisis Box

#### **During Emergency and Post-Emergency Conditions:**

- Shut off utilities as directed by Incident Coordinator
- Execute damage control procedures to limit damage to school facility
- Survey, document, and report damage(s) to Incident Coordinator
- Assume the responsibilities of the Operations Coordinator
- DO not answer any questions asked by the media and direct them to the Public Information Officer

### **NURSE/NURSE FIRST AID DESIGNEE**

The responsibility of the school nurse/first aid designee shall be:

#### **During Pre Emergency Conditions:**

Conducts and/or arrange first aid and medical self help courses for district personnel and students as directed by the school district Superintendent.

Cooperate with the Incident Commander to designate at least one qualified member of the school staff to coordinate and/or perform first aid when the school nurse is not available.

Identify all school personnel who are trained in CPR and/or First Aid.

Assist the Incident Lead with developing plans for proper care of injured persons within the school, including:

Assistant training

Organization first aid teams

Establishing first aid stations and triage areas

Equipping each location with first aid equipment, as well as preparing several mobile first aid bags

Assist the incident Lead in planning resolution of potential health and sanitation problems

Keep current medical information on file for entire student body

**During Emergency and Push-Emergency Conditions:**

- Locate, identify, and categorize victims
- Administer First Aid as needed
- Supervise administration of first aid by those with first aid training
- Ensure communications with local emergency medical response agencies
- Organize distribution and use of first aid and medical supplies
- Document and report all first aid treatment to Incident Lead
- Replenish all first aid supplies and equipment as needed
- Do not answer any questions asked by the media and direct them to the Public Information Officer

## **TEACHERS**

Teachers are responsible for the supervision of students. They follow the instructions and guidelines of the District/School plans, and the specific instructions from the Incident Coordinator.

In fulfilling that responsibility, teachers shall:

### **During Pre-Emergency Conditions:**

- Be knowledgeable of the hazardous effects of different emergencies and the survival techniques for each
- Provide instruction and practice for students in the techniques of survival and emergency procedures
- Keep emergency contact information on each student updates and accessible at all times
- Prepare emergency contact for each student for field trips and events off the campus

### **During Emergency and Post Emergency Conditions:**

- Execute the "Lock-down" or "evacuation" of students as practiced throughout the school
- Remain with students until relieved of responsibility by the Incident Lead
- Immediately take roll when class relocates to designated assembly area
- Report missing students by using the red/green cards. If there is reason to believe such students may be endangered in a school structure, immediately inform

attendance personnel who in turn will inform a Safety Officer or Operational Lead.

- Render first aid, restore order, and assist students and staff as needed
- Release students only to authorized person, by following proper sign-out procedures
- Do not answer any questions asked by the media and direct them to the District's Public Information Officer

## **SUBSTITUTE EMPLOYEES**

The responsibility of a substitute employee shall be:

### **During Pre-Emergency Conditions:**

- Become familiar with the district crisis management plan
- Become familiar with the evacuation routes and general emergency procedures at the school site

### **During Emergency and Plan –Emergency Conditions:**

- Execute the lock-down, "Duck and Cover, " or evacuation of students as designated to the condition
- Remain with students until relieved of responsibility by the Incident Lead
- Immediately take roll when class relocates to designated areas
- Report missing students by use of red/green safety cards. If there is reason to believe such student(s) may be endangered in a school structure, immediately inform attendance personnel who in turn will inform the Safety Officer/Operation Lead
- Render first aid, restore order, and assist staff as needed
- Release students only to authorized persons, by following paper signed procedures
- Do not answer any questions by the media and direct them to Public Information Officer.

## STUDENTS/PARENTS

The responsibility of the Students and Parents shall be:

### **Students:**

- Become familiar with all evacuation routes and emergency procedures
- Follow emergency directions and evacuation procedures without hesitation

### **Parents:**

- Be familiar with crisis management protocols
- Provide schools with emergency contact numbers and up-to-date medical information on students
- Social media (parent square) will advise on best response condition to emergency (if the parent does not have social media access; they are advised to connect with a parent that does)

## SCHOOL EMERGENCY RESPONSE CHECKLIST

This School Emergency Response Checklist may be used with suicide, homicide, or other crisis or accidents, which occur at school or on school grounds.

The number of Emergency Response members will depend on the nature of the crisis. Not all crisis require more than one Emergency Response member. On hearing of the crisis the Incident Lead will call for a meeting of assess the crisis by two-way radio, which will initiate specific personnel to specific tasks.

- Determine the emergency assistance needed (nurse, fire, police, etc).
- Assign faculty to assume positions at all exits and in each area of the school to seal off area during crisis
- Decide what additional resources are needed and who will request these resources
- Decide where, when and the format for notifying the staff of the crisis (memo, PA system, telephone, or faculty meeting)
- Determine those requiring special assistance and support and assign a member of the Crisis Response Team to assist them
- Ensure that only adults answer the telephones during this time and that all administrative assistants and secretaries know that all administrative assistants, secretaries, and clerks know that all media inquiries should be directed to the Superintendent and/or Human Resource Manager.
- Assign other members of the crisis team to handle parent phone calls.
- Assign a member of the crisis response team to provide emotional support to the students and faculty
- Assign a staff member who will call families to offer assistance and solicit permission to make general announcements to the student body
- Assign a staff member to assist the student's siblings, close friends, and parents who will notify them individually before a general announcement is made



- Compile a list of high-risk students and have members of the crisis response team ensure that immediate preventive counseling is given to these students
- Assign members of the crisis response team to several areas of the school for small group meetings to facilitate the grieving process
- Conduct a debriefing and evaluation of the crisis, assessing how it was handled. Revise the plan to improve the system once the evaluation process has been completed.

## CRISIS RESPONSE TEAM GUIDELINES

The Crisis Response Team duties, responsibilities and membership varies depending on the crisis and circumstance. Some of the responsibilities of the various groups involved with the CRT include:

- Communication after the incident
- Providing assistance to students and faculty
- Follow-up assistance to family
- Communicate with Superintendent
- Memorial service activities
- Physical repair to damaged property

The CRT is based on the nature of the crisis and the personal characteristics needed to deal with either the immediate crisis or follow-up activities. Included staff are:

- Learning Director
- District Level Managers (Human Resource, MOT, IT, Cafeteria)
- Administrative Assistant (Secretaries and Clerks)
- Faculty Members
- School Psychologist
- School Counselors/Social Workers
- School Nurse (Health Aid)
- Maintenance and IT Personnel

## **SCHOOL EMERGENCY RESPONSE GUIDELINES**

The School Emergency Response Guidelines deals with the immediate consequences of a crisis. The number of team members responding to a crisis depends on the nature and severity of the crisis. Each CRT member should be aware of the role and duties.

The Crisis Response Team is meant to handle the immediate safety issues while administrative assistants/secretaries or designees simultaneously handle the communication issues.

- Manage immediate health safety issues
- Ensure communication with local emergency response and office personnel
- Identify all staff member trained in CPR and/or First Aid
- Identify site personnel best suited to respond to specific emergency
- Form Crisis Response Team for follow-up activities
- Delineate staff roles and responsibilities

## **CRISIS RESPONSE TEAM**

The Crisis Response Team (CRT) handles immediate crisis, safety, and communication until the initial crisis has passed and the situation is stabilized. The Crisis Response Team is involved in the follow-up activities such as providing counseling services or assisting in "clean up."

Crisis response members play an essential role in the effective management of emergency situations. Preferred characteristics of the Crisis Response Team include:

- An ability to react in an emergency situation
- Demonstrate stability, good judgment, and is in good physical health
- An ability to think clearly under stress
- Flexibility
- An ability to anticipate and respond to multiple conditions
- A willingness to challenge an idea and then work cooperatively toward a solution
- Familiarity with nuances of the site, its students, and its community
- Expertise in a variety of school functions

To effectively prepare and respond to a variety of emergency response situations the crisis response team performs the following duties:

- Assist the Incident Response Lead with developing an emergency response plan
- Consult with and provide support to school staff in dealing with crisis situations
- Provide direct support services to students and staff in distress
- Make referrals to community resources for those needing follow-up counseling and support
- Monitor the situation after the emergency/ crisis has subsided and provide other follow-up services

## **RESPONSE PROTOCOL**

### **EVACUATION:**

**Fire Drills:** all students and personnel must leave the structure (office, classroom, bathroom, storage room, cafeteria, kitchen) they are occupying. They are to exit into the playing field along the back fence line in an orderly manner and line -up to be accounted for by the respective adult. Those nearest the front of the school must exit the gates towards the front of the school.

**Other Emergency Evacuation:** all students and personnel are to board a bus or provided transportation to exit the site. The bus loading or vehicle loading region may vary due to the incident; Loading areas include south parking lot, north parking lot, or south end field.

An off-site area will be secured for parents and families to be contacted for student pick-up.

**Duck and Cover:** In the instance of an earthquake or trembling of buildings; students and staff are to secure themselves under a desk or table until notified that all is safe and clear.

**Lock Down:** In the instance of an intruder or dangerous attack from within; personnel are to lock their doors, close windows and window coverings, shut-off lights, and move into an area that is not seen from outside of the room. Everyone is to maintain silence as to not giveaway their position or location.

## EMERGENCY RESPONSE CONDITIONS

Abandoned Child/Lost Child: requires radio communication.

Animal Snake Insect Bites/Poisonous Venom: requires radio communication/first aid/nurse attention, secure area.

Assault/Fighting on Campus: requires radio communication/first aid/nurse attention

Bee Attack/Swarming: requires radio contact/first aid/nurse attention, secure area

Bomb Threat: requires radio controlled communication/ CTR meeting/ evacuation plan

Brush Fire: requires radio communication and evacuation plan

Bus/School Vehicle Accident: requires controlled radio communication, office contact, first aid/nurse attention, alternative transportation plan, (possible school dismissal depending on severity)

Concussion Protocol: requires immediate first aid applications, direct contact with home and hospital, direct victim supervision and guidance

Death: requires controlled radio communication, office contact, secured area

Drive -by Shooting: requires lock down protocol, controlled radio communication, first aid/nurse's attention; follow-up counseling

Earthquake: require radio communication, duck and cover protocol

Explosion: requires radio communication, evacuation plan, first aid/nurses attention/secure area

Fallen Aircraft: requires radio communication, evacuation plan, secure area, first aid/nurse attention

Hazardous Materials/Chemical Accidents: requires radio communication, secure area, evacuation plan, dismissal plan

Hostage Situation: requires controlled radio communications, initial lockdown, evacuation plan

Hyperthermia/Hypothermia: requires immediate first aid applications, direct contact with home and hospital, direct victim supervision and guidance

Intruder (Armed/Unarmed)/Suspicious Person: requires controlled radio communication, lock down protocol, camera monitoring

Medical Emergency – Serious Accident/Multi-Injury: requires controlled radio communication, secure area of incident, alternative placement of students and /or personnel, contact external resources

Medical Emergency – Blood Borne Pathogen/Communicable Disease: requires controlled radio communication, secure area of emergency, contact response team

Missing Person: requires controlled radio communication, deployment of search personnel, site camera review

Severe Weather Condition (School In Session): requires overall announcement with directions of “stay put” in a safe place (classroom, cafeteria), determination of dismissal or duck and cover will be made.

Severe Weather Condition (Non-School Hours): requires overall communication to external contacts to determine school closure, site access, or redirected activities.

Sniper/Active Shooter: requires controlled radio communication, lock down protocol, camera monitoring, immediate external resource contact

Threat: requires controlled radio communication, determine level of response, lock down or evacuation.

Utility Outage: requires overall communication to dismiss if outage is expected to go beyond two hours.

Weapons on Campus: requires controlled radio communication, lock down protocol, camera monitoring, immediate external resource contact. If the weapon is unaccompanied, then the weapon needs to be secured and isolated from all students and personnel.

**\*\* NOTE:** All conditions require follow-up report and prevention discussion

**Shelter in Place:** Off-site shelters are determined by the administration or Safety Lead so that predetermined sites can not be compromised. These sites will be communicated to the bus drivers and staff during time of occurrence. Parents will be notified of pick-up area when safety is established.

Classrooms are the first point of shelter. The Multi-purpose (cafeteria) is the second point of shelter. All other site rooms that are safe and can be secured become a shelter in case of a "lockdown" or "duck and cover" shelter.

**Buddy Teachers:** It is highly recommended that a buddy teacher is established for assured communication and safety contact. This would assist in assuring that all transmissions are to make each teacher and student safe.

## INFORMATION DISTRIBUTION

Signage is required to be placed at key areas, activities, and/or times. This information may be anything from exit signs, danger areas or chemical use signs. MOT Lead is responsible for maintaining and addressing this information through inspections and communications with the inspecting entity. This information includes but is not limited to:

Chemical storage areas

Construction use of unsealing asbestos

Lead containment and exposures

MS Sheets (Maintenance Substance)

**Information related to student activity and program, must be adhered to by teachers and coaches when it concerns:**

Safe environment

Appropriate supervision

Concussion Protocol

Weather related adaptations



Fresno County Public Health Department

Contact: 559 600 3200

Response to:

School Quarantine or infectious diseases

#### EVACUATION PLAN (Off Site)

Identification and Release Forms

Evacuation Procedures

Evacuation Map – Off Site Locations

#### INFORMATION ADDENDUM

Site Map

Utilities Location Map

Emergency Contacts

Staff

Students

Release Forms/Sign-out

Student Accident Report

Facility/Equipment Repair Request

## Instructional Continuity Plan (SB 153)

### I. Purpose

Pursuant to Senate Bill (SB) 153, this Instructional Continuity Plan (ICP) ensures that all students of West Park Elementary School District are able to access instruction during a natural disaster or emergency that disrupts in-person learning. This plan is a required component of the District's Comprehensive School Safety Plan (CSSP) and is subject to annual audit verification beginning in the 2025–2026 fiscal year.

### II. Conditions for Activation

This plan may be implemented when school operations are disrupted due to, but not limited to:

- Natural disasters (e.g., earthquake, wildfire, flood)
- Public health emergencies
- Utility outages
- Safety or security threats
- Other emergency conditions requiring temporary suspension of in-person instruction

### III. Instructional Delivery Methods

When in-person instruction is not feasible, the District will implement one or more of the following instructional models:

#### A. Distance Learning

Instruction will be delivered using District-adopted platforms, including:

- Google Classroom (Learning Management System)
- Google Workspace for Education
- Zoom

#### B. Independent Study

Short-term independent study or instructional packets may be utilized as appropriate.

#### C. Hybrid Instruction

A combination of in-person, online, and/or paper-based instruction may be implemented as conditions allow.

Instruction will remain standards-aligned and developmentally appropriate for elementary-grade students.

### IV. Attendance and Student Participation

- Attendance and participation will be documented using the Aeries Student Information System
- Evidence of participation may include assignment completion, Google Classroom engagement, or Zoom attendance

## V. Access and Equity

The District will ensure equitable access to instruction by:

- Providing instructional devices as available
- Supporting internet connectivity when feasible
- Ensuring accommodations and services for students with disabilities, English learners, foster youth, and students experiencing homelessness

## VI. Student Support Services

When feasible during an emergency, the District will continue to provide:

- Special education and related services in accordance with IEPs and Section 504 Plans
- Nutrition services
- Counseling and mental health supports

## VII. Communication

The District will communicate with students, families, and staff through:

- Email, phone calls, and text notification systems
- District and school websites
- Other approved communication platforms

## VIII. Oversight, Review, and Compliance

- The Superintendent or designee is responsible for activation and oversight of this plan
- The ICP will be reviewed annually and updated as needed
- Compliance with SB 153 will be verified through the annual audit process



**ITEM:** 2024 - 2025 SARC Report

**PRESENTER:** Craig Bajada, IT Director

**DATE:** 01/12/2026

**Action:** Request for Approval

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Each year, the school district is required to prepare and publish an annual SARC report for our Elementary school and our Charter school. The current SARC reports information is for the 2024/25 School Year and both reports will be available on the WPESD website by February 1, 2026 as required. District administration is requisitioning acknowledgement of the 2024/25 SARC reports for our Elementary and Charter schools, which will be forwarded to the California Department of Education to be included on the webpage <https://sarconline.org/public/findASarc>.



## West Park Elementary School

2695 South Valentine Avenue Fresno, CA 93706 ▪ [www.westpark.k12.ca.us](http://www.westpark.k12.ca.us)

Dr. Brian Clark, Superintendent ▪ [brian\\_c@wpesd.org](mailto:brian_c@wpesd.org) ▪ (559) 233-6501

Grades TK-8 ▪ CDS Code 10-62539-6007413



## West Park Elementary School District

2695 South Valentine Avenue Fresno, CA 93706 ▪ [www.westpark.k12.ca.us](http://www.westpark.k12.ca.us)

Dr. Brian Clark, Superintendent ▪ [brian\\_c@wpesd.org](mailto:brian_c@wpesd.org) ▪ (559) 233-6501



## Principal's Message

West Park Elementary School is a TK-8 school located in a rural setting seven miles southwest of the city of Fresno. One-hundred percent of the students are transported as West Park is a "no-walk" school. Along with our TK-8 clientele, West Park Elementary also includes a collaborative state preschool program housed on campus that has earned a four-star rating.

Our goal is to work for each student to become a quality self-learner as they become:

- A better writer
- A better reader
- A better thinker
- A better person

West Park Elementary School's task is to supply high-quality instruction, as well as the needed support, to empower each student to reach these goals.

West Park Elementary School continues to serve a diverse community that is traditionally strong in supporting family values. West Park's staff strives to meet the standards set forth by the state of California by presenting rigorous, standards-based academic content, with constant checking for understanding to inform the need to re-teach those areas that present a challenge, and differentiating the curriculum and instructional styles for students that require support in advancing their learning, or working to close gaps of performance for struggling students.

West Park Elementary School's expectation is that all students are at grade level in their academic performance. If this expectation proves challenging, the Student Success Team is brought to bear on the challenge, applying Response to Intervention strategies, with the goal always of improvement and ultimate student success.

As we work with each family and each child, we can open the doors for a better future that has advancing opportunities that each student can walk away remembering as a foundation to their learning. We are proud of each and every person associated with West Park, and we would like to carry that tradition forward with each family in mind.

## School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

## District Mission Statement

West Park Elementary School District promotes continuous student achievement through

1. Standards-based curriculum
2. Alternative educational opportunities
3. Parent community partnerships
4. Cultural diversity
5. A safe and nurturing environment

All students will realize their full potential to become lifelong learners who are responsible and productive citizens.

## District Vision Statement

West Park educational community will continue to exceed its potential through respect, hard work and collaborative commitments.

## District Profile

The West Park Elementary School District was established in May 1885. It is a "single bell" district, which is symbolic of its independence and self-sufficiency. Located in a rural setting seven miles southwest of Fresno major, the district currently operates a preschool (located at the main elementary campus and one at a partnering campus), a transitional K-8 elementary school, and a K-12 charter school (located in Fresno and Hanford).

## Parental Involvement

Parents and guardians engage in the following school-sponsored events:

- Orientation (TK/Kinder and 8th grades)
- Back to School Night
- Monthly Parent Coffee Hour
- Literacy Night
- Parent-Teacher Conferences Week (2x a Year)
- Academic awards
- Seasonal athletic events
- Rewards and assemblies
- Breakfast with Santa
- Muffins with Moms
- Donuts with Dads
- Open House
- Regular parent updates via Parent Square and Class Dojo
- Aeries Parent Portal
- Parent volunteer/field trip chaperone process
- SSC and ELAC
- Parent Empowerment Sessions through Fresno County Superintendent of Schools (FCSS)
- Local Control Accountability Plan (LCAP)

West Park parents were also involved in a Migrant Education Consortia (FCSS County collaborative), allowing parents to communicate with regional area parents to compare school needs and issues. Community Food Bank is distributed through the Migrant Ed program.

Through the SSC, Parent Advisory Committee and the ELAC, parents have the opportunity to get updates and give input on the LCAP.

Board meetings are held monthly on the second Monday of the month with an earmarked public session for district level communications. Agenda items are posted 72 hours in advance.

The school welcomes parents to visit the school during operations. Teachers and staff recruit parents for continuous support in fundraising and chaperoning events for the classroom. A school handbook, available in English and Spanish, is provided to guide the events of the year and to communicate critical contacts at the school.

Parent Square is used to announce events and communications to parents. Daily attendance calls are made home to address absences or other attendance nuances that may be reflected on the students' daily record. The student information system, Aeries, has a parent portal that is available to parents. They are able to look up their child's information.

For more information on how to become involved, please contact Superintendent Dr. Brian Clark at (559) 233-6501.

## Board of Trustees

Araceli Lopez, President

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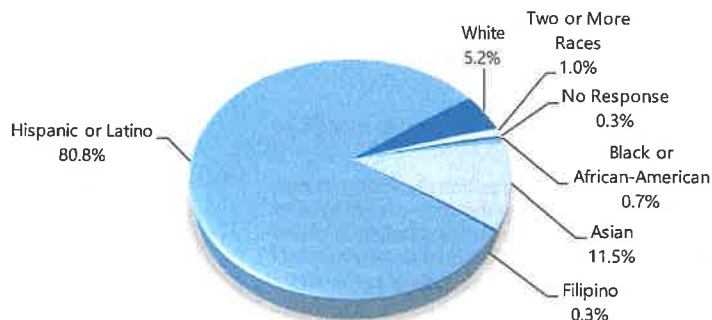
Aida Garcia, Member



## Enrollment by Student Group

The total enrollment at the school was 286 students for the 2024-25 school year. The pie chart displays the percentage of students enrolled in each group.

### Demographics (2024-25 School Year)



## School Mission Statement

West Park Elementary School District staff is determined to help students reach their full potential. Our mission is to create a safe learning environment where our students thrive, academically, socially, and emotionally! We seek to cultivate academic resilience among our students by using instructional techniques that allow for productive struggle and that celebrate progress at all levels. Through grit and determination, our students will learn 21st century skills that will translate to success, academically and in life!

West Park Elementary School promotes continuous student achievement through

- Standards-based curriculum
- Parent community partnership
- A safe and nurturing environment
- Cultural diversity

**The Standards-Based Curriculum** at West Park Elementary is aligned with state adoptions, state assessment (California Assessment of Student Performance and Progress, or CAASPP) and English language development. Our Tiered System of support provides a schoolwide Response to Intervention strategy. Supplemental Educational Services (SES) provide after school support and enrichment opportunities for students.

**Parent Community Partnership** includes the Parent Empowerment Classes, School Site Council (SSC), English Learner Advisory Committee (ELAC), Parent Advisory Committee, Parent Volunteers and Field Trip Chaperones. The above groups are invested with Local Control and Accountability Plan (LCAP) input and are given regular LCAP updates.

**A Safe and Nurturing Environment** is supported through plan alignment with the Positive Behavioral Interventions and Supports (PBIS) philosophy. This Response to Intervention-based plan incentivizes positive behavior while addressing behavior incidents in a tiered approach. This plan addresses incentives and consequences for student conduct and is the basis for the uniformity of school climate.

**Cultural Diversity** is foundational to the West Park community with representation from the varying populations that are served and embraced with support of student resources beginning with meal preparations and opportunities for involvement in all aspects of the school.

## School Safety

West Park Elementary School is supported by the Injury & Illness Prevention Program sponsored by the Fresno County Self Insurance Group/Organization of Self-Insured Schools (OSS), which provides the template for the school's Safety Plan.

The plan is addressed annually by the superintendent and site managers.

The elements of the plan are communicated through the student-parent handbook so that procedures, protocols and contacts are communicated to all educational partners.

An ad hoc safety committee embedded in the District Senate meets monthly to discuss the safety trends of the site and needs that should be addressed in priority order. The team is composed of administrators and managers.

The superintendent has mandated that safety-related issues should be a topic item at all meetings.

Specific areas of focus, coupled with appropriate strategies to address concerns, are featured in the school Safety Plan. Safety and discipline issues are addressed in the student handbook, which is found on the District web page.

The Williams case items regarding facility and safety are audited annually. Ongoing audits include health and safety inspections from the fire marshal, food services and liability insurance carriers.

The following monthly drills are conducted:

- 1. Lockdown; 2. Duck and cover; 3. Evacuation/fire drill.

An annual bus evacuation drill is conducted during the first semester.

The Superintendent and the director of maintenance, operations and transportation inspect the facility on a monthly basis.

Visitors are required to check in at the office, sign the visitor's log and wear a badge (a visitor pass) while on the campus. All gates, except one, are locked during school hours. Yard supervisors are on duty before and during school hours. After-school activities are monitored by staff. West Park Elementary is contracted with the Fresno County Office of Education and Teaching Fellows for the after-school program and their personnel are trained to follow the regular school protocol for emergencies.

Safety policies are reviewed as needed (regulatory updates) and are kept current to address contemporary issues such as bullying, cyberbullying, character discussions (decision-making), and health and wellness issues. The school employs an outreach liaison to assist families with support and resources for a healthier existence. This includes a food bank, school-based clothes closet and assistance with health-related referrals to appropriate providers.

The important safety features applied most recently are:

- Security camera setup and monitoring (on the school grounds and school perimeter)

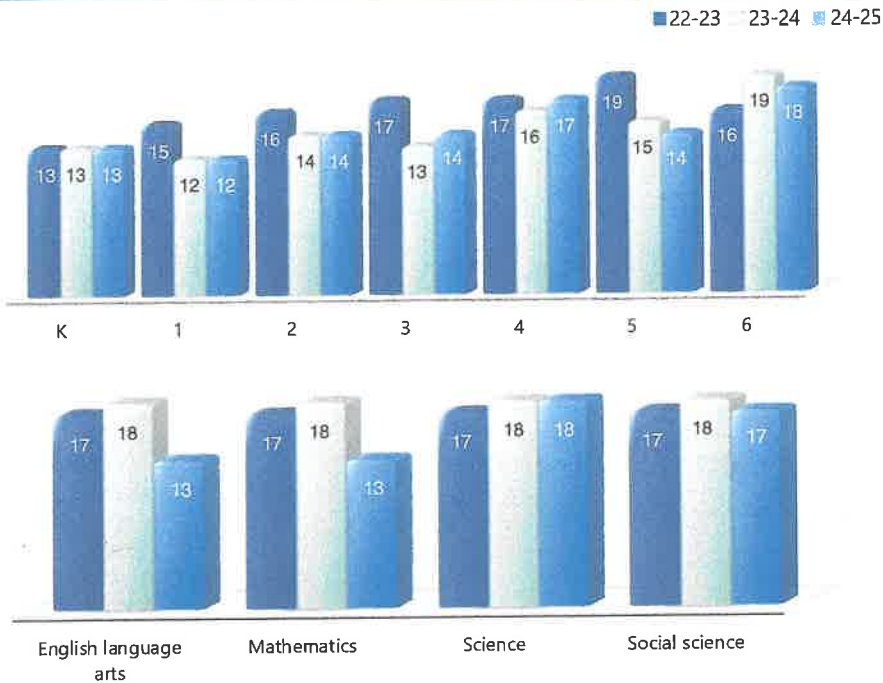
We adhere to the philosophy of PBIS for student accountability. This Response to Intervention, three-tiered model has led to sharp declines in suspension rates and no expulsions in the past two years.

The school safety plan was last reviewed, updated and discussed with the school faculty in October 2025.

## Class Size Distribution

The bar graphs display the three-year data for average class size, and the table displays the three-year data for the number of classrooms by size. The number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

### Average Class Size (Three-Year Data)



### Number of Classrooms by Size (Three-Year Data)

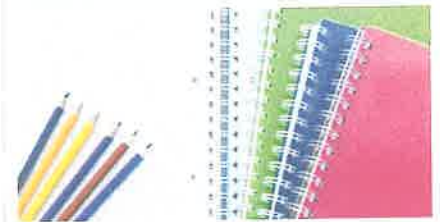
Grade	2022-23			2023-24			2024-25		
	1-20	21-32	33+	1-20	21-32	33+	1-20	21-32	33+
K	2			2			2		
1	2			2			2		
2	2			2			2		
3	2			2			2		
4	2			2			2		
5	2			2			2		
6	2			1	1		2		
Subject	2022-23			2023-24			2024-25		
	1-22	23-32	33+	1-22	23-32	33+	1-22	21-32	33+
English language arts	4			4			1		
Mathematics	4			4			1		
Science	4			4			1		
Social science	4			4			1		

## Enrollment by Student Group

### Demographics

#### 2024-25 School Year

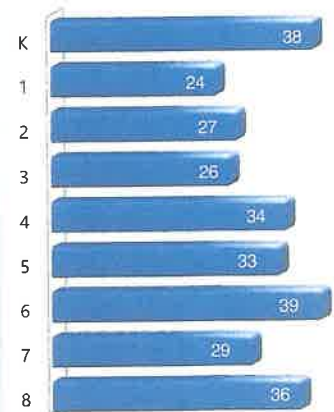
Female	49.30%
Male	50.70%
Non-Binary	0.00%
English Learners	36.70%
Foster Youth	0.00%
Homeless	0.70%
Migrant	4.90%
Socioeconomically Disadvantaged	83.90%
Students with Disabilities	21.70%



## Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2024-25 school year.

### Enrollment by Grade



## Suspensions and Expulsions

This table shows the school, district, and state suspension and expulsion rates collected between July through June, each full school year respectively. Note: Students are only counted one time, regardless of the number of suspensions.

Suspension and Expulsion Rates (Three-Year Data)									
	West Park ES			West Park ESD			California		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
<b>Suspension rates</b>	4.00%	4.90%	8.10%	2.30%	3.00%	4.90%	3.60%	3.30%	2.90%
<b>Expulsion rates</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.10%

## Professional Development

The annual calendar for the school year addresses and is monitored by administration for the following:

- English language arts (ELA) and math benchmarks
- Staff meetings, Professional Learning Communities (PLCs)
- Assessment tools for student progress

Benchmark assessments (CAASPP practice tests) and standardized report cards are used to assess, monitor and report student progress and teacher performance targets.

Teacher meetings (minimum-day schedule) are scheduled on Wednesdays with set agendas to focus on instructional practices and other site needs. PLCs for grade level class are scheduled a minimum of once per week.

The staff is encouraged to continue their education and participate in professional development activities (i.e., Assembly Bill 476, Beginning Teacher Support and Assessment, Special Education and Charter Issues). In addition, state and local conferences and use of multimedia resources are advocated.

Teachers attend professional development throughout the year. All certificated staff attend orientation at the beginning of each year. Six days of teacher professional development training is articulated in the Collective Bargaining Agreement (CBA).

During professional development opportunities, many topics are covered throughout the year. The following topics are stressed:

1. Content development and delivery in ELA and math
2. Assessment Preparation for CAASPP, English Language Proficiency Assessments for California (ELPAC)
3. Technology resources such as iReady, IXL and Core Curriculum Digital Resources

### Professional Development Days

Number of school days dedicated to staff development and continuous improvement

<b>2023-24</b>	8
<b>2024-25</b>	9
<b>2025-26</b>	6

## Suspensions and Expulsions by Student Group

Suspensions and Expulsions by Student Group (2024-25 School Year)		
Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>	8.10%	0.00%
<b>Female</b>	2.40%	0.00%
<b>Male</b>	13.50%	0.00%
<b>Non-Binary</b>	0.00%	0.00%
<b>American Indian or Alaska Native</b>	0.00%	0.00%
<b>Asian</b>	5.30%	0.00%
<b>Black or African American</b>	0.00%	0.00%
<b>Filipino</b>	0.00%	0.00%
<b>Hispanic or Latino</b>	9.40%	0.00%
<b>Native Hawaiian or Pacific Islander</b>	0.00%	0.00%
<b>Two or More Races</b>	0.00%	0.00%
<b>White</b>	0.00%	0.00%
<b>English Learners</b>	10.90%	0.00%
<b>Foster Youth</b>	0.00%	0.00%
<b>Homeless</b>	0.00%	0.00%
<b>Socioeconomically Disadvantaged</b>	8.90%	0.00%
<b>Students Receiving Migrant Education Services</b>	4.60%	0.00%
<b>Students with Disabilities</b>	10.80%	0.00%



## California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students participating in each of the five fitness components for the most recent testing period. For more detailed information on the California PFT, please visit [www.cde.ca.gov/ta/tg/pf](http://www.cde.ca.gov/ta/tg/pf).

### California Physical Fitness Test (2024-25 School Year)

#### Percentage of Students Participating In Each Of The Five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	100.00%	100.00%	100.00%	100.00%	100.00%
7	96.00%	96.00%	96.00%	96.00%	100.00%

## Chronic Absenteeism by Student Group

### Chronic Absenteeism by Student Group (2024-25 School Year)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	335	305	125	41.00%
Female	165	148	68	45.90%
Male	170	157	57	36.30%
Non-Binary	❖	❖	❖	❖
American Indian or Alaska Native	❖	❖	❖	❖
Asian	38	35	8	22.90%
Black or African American	❖	❖	❖	❖
Filipino	❖	❖	❖	❖
Hispanic or Latino	266	243	108	44.40%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖
White	23	20	6	30.00%
English Learners	119	109	37	33.90%
Foster Youth	❖	❖	❖	❖
Homeless	❖	❖	❖	❖
Socioeconomically Disadvantaged	291	268	115	42.90%
Students Receiving Migrant Education Services	22	16	4	25.00%
Students with Disabilities	83	76	38	50.00%

❖ To protect student privacy, data is not shown when the student population is ten or fewer.

## School Vision Statement

West Park Elementary School envisions that every student leaves West Park equipped to successfully navigate the world beyond. All West Park Elementary students will be:

### Effective communicators who:

- Communicate in written and verbal form.
- Listen and react appropriately to thoughts, beliefs, and feelings of others.

### Successful collaborators who:

- Demonstrate tolerance of various viewpoints and belief systems.
- Use interpersonal skills to become a productive member of a team working towards a common goal.

### Capable problem solvers and critical thinkers who:

- Locate information from a variety of credible sources
- Identify, access, analyze, and utilize information for specific purposes.

### Proficient users of technology who:

- Demonstrate competence with various technological devices.
- Apply technology to solve problems

### Responsible members of society who:

- Develop an appreciation for human diversity.
- Demonstrate an understanding of the democratic process and its importance at school, local, state, and national levels.

### Ethical decision makers who:

- Understand and develop a sense of honesty, integrity, and respect.
- Value and practice mental, physical, and social wellness.

## California School Dashboard

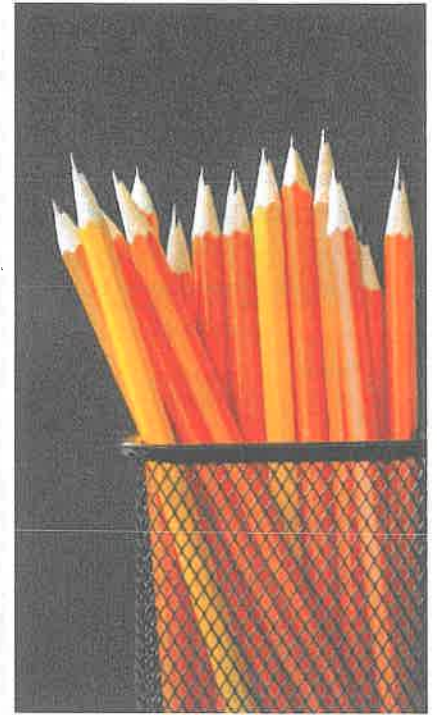
The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

## Statewide Assessments

**Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes assessments for English language arts/literacy [ELA], mathematics, and science for students in the general education population and the California Alternate Assessment [CAA]. Only eligible students may participate in the administration of the CAA. CAA items are aligned with alternate achievement standards, which are linked with the Common Core Standards [CCSS] or California Next Generation Science Standards [CA NGSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade 10, 11 or 12).



## CAASPP Test Results in Science for All Students

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP—California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8 and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard (Two-Year Data)						
Subject	West Park ES		West Park ESD		California	
	23-24	24-25	23-24	24-25	23-24	24-25
Science	9.52%	9.09%	9.52%	7.69%	30.73%	32.33%

## CAASPP Test Results by Student Group: Science, English Language Arts and Mathematics

The tables on the following pages display the percentage of students that met or exceeded state standards in science, English language arts/literacy and mathematics for the school by student groups.

Science test results include the CAST and the CAA for Science. ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

**Note:** The number of students tested includes all students who participated in the test whether they received a score or not. However, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

## CAASPP Test Results in ELA and Mathematics for All Students

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3-8 and 11.

Percentage of Students Meeting or Exceeding State Standard (Two-Year Data)						
Subject	West Park ES		West Park ESD		California	
	23-24	24-25	23-24	24-25	23-24	24-25
English language arts/literacy	18%	24%	23%	25%	46%	48%
Mathematics	13%	16%	10%	12%	34%	37%

## CAASPP Test Results by Student Group: Science (grades 5 and 8)

## Percentage of Students Meeting or Exceeding State Standard (2024-25 School Year)

Science					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	67	66	98.51%	1.49%	9.09%
Female	34	33	97.06%	2.94%	9.09%
Male	33	33	100.00%	0.00%	9.09%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	53	52	98.11%	1.89%	9.62%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖	❖
White	❖	❖	❖	❖	❖
English Learners	22	22	100.00%	0.00%	4.55%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically Disadvantaged	58	57	98.28%	1.72%	8.77%
Students Receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	17	17	100.00%	0.00%	5.88%

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.





## CAASPP Test Results by Student Group: English Language Arts (grades 3-8)

## Percentage of Students Meeting or Exceeding State Standard (2024-25 School Year)

## English Language Arts

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	195	191	97.95%	2.05%	24.08%
Female	98	95	96.94%	3.06%	34.74%
Male	97	96	98.97%	1.03%	13.54%
American Indian or Alaska Native	0	0	0.00%	0.00%	0.00%
Asian	27	27	100.00%	0.00%	44.44%
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	149	145	97.32%	2.68%	20.69%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖	❖
White	17	17	100.00%	0.00%	23.53%
English Learners	66	63	95.45%	4.55%	7.94%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically Disadvantaged	163	159	97.55%	2.45%	22.64%
Students Receiving Migrant Education services	11	11	100.00%	0.00%	0.00%
Students with Disabilities	41	41	100.00%	0.00%	7.32%

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.





## CAASPP Test Results by Student Group: Mathematics (grades 3-8)

Percentage of Students Meeting or Exceeding State Standard (2024-25 School Year)

## Mathematics

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	195	193	98.97%	1.03%	15.54%
Female	98	96	97.96%	2.04%	17.71%
Male	97	97	100.00%	0.00%	13.40%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	27	27	100.00%	0.00%	22.22%
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	149	147	98.66%	1.34%	14.97%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖	❖
White	17	17	100.00%	0.00%	11.76%
English Learners	66	65	98.48%	1.52%	9.23%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically Disadvantaged	163	161	98.77%	1.23%	14.29%
Students Receiving Migrant Education services	11	11	100.00%	0.00%	9.09%
Students with Disabilities	41	41	100.00%	0.00%	4.88%

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.



## Textbooks and Instructional Materials

West Park Elementary School follows state curriculum frameworks, district content and performance standards to support student achievement. State-adopted texts and instructional materials are reviewed and purchased for all grade levels. West Park Elementary students, including English learners, each have state-adopted texts in the core curriculum. Curriculum is supplemented with multimedia tools (computer software, internet research, videos, CDs, etc.).

We are a one to one campus. All students have access to devices and high-speed internet through mobile labs in every classroom. Students are also provided with Chromebooks for use at home.

Textbooks and Instructional Materials List (2025-26 School Year)		
Subject	Textbook	Adopted
Reading/language arts	Benchmark Advance (K-6)	2024
Reading/language arts	Into Literature, Houghton Mifflin Harcourt	2024
Mathematics	Into Math, Houghton Mifflin Harcourt (K-8)	2024
Science	CA Inspire Science, McGraw Hill (TK-5)	2005
Science	STEMscopes, California Accelerate Learning, Inc. (6-8)	2005
History/social science	California Studies Weekly, Studies Weekly (TK-5)	2018
History/social science	History Alive! California Series, Teachers Curriculum (6-8)	2018
English Language Development	Benchmark Advance (K-6)	2024
English Language Development	Into Literature, Houghton Mifflin Harcourt	2024

## Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

Quality of Textbooks (2025-26 School Year)	
Criteria	Yes/No
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?	Yes

## Public Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## Availability of Textbooks and Instructional Materials

The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

Percentage of Students Lacking Materials by Subject	
2025-26 School Year	
Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	0%
Foreign language	0%
Health	0%

## Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

Currency of Textbooks	
2025-26 School Year	
Data collection date	9/8/2025



## School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor.

School Facility Good Repair Status (2025-26 School Year)	
Items Inspected	Repair Status
<b>Systems:</b> Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)	Good
<b>Interior:</b> Interior surfaces (floors, ceilings, walls and window casings)	Good
<b>Cleanliness:</b> Pest/vermin control, overall cleanliness	Good
<b>Electrical:</b> Electrical systems	Good
<b>Restrooms/fountains:</b> Restrooms, sinks and drinking fountains	Fair
<b>Safety:</b> Fire safety, emergency systems, hazardous materials	Good
<b>Structural:</b> Structural condition, roofs	Good
<b>External:</b> Windows/doors/gates/fences, playgrounds/school grounds	Good
<b>Overall summary of facility conditions</b>	Good
<b>Date of the most recent FIT report</b>	8/13/2025

## Deficiencies and Repairs

The table lists the repairs required for all deficiencies found during the site inspection. Regardless of each item's repair status, all deficiencies are listed.

Deficiencies and Repairs (2025-26 School Year)	
Items Inspected	Repairs Needed and Action Taken or Planned
<b>Restrooms/fountains</b>	Computer center, wing 2 and 4 drinking fountain outdated and not working. Wing 5 boys' restroom one urinal not working and sink faucet loose. Fountain and sink repaired. Urinal cover and discontinue use.
<b>External</b>	Play structure step chain ladder damaged. Step was removed and repaired.

## School Facilities

West Park Elementary School makes a great effort to ensure the school is a clean, safe and functional learning environment.

### Age of School Buildings

The West Park Elementary School campus includes 26 classrooms, a preschool building, administrative offices, a teacher workroom, staff break room, cafeteria, library, server room, 13 restroom facilities and storage spaces. The main campus was built between 1953 and 1958. Six of the classrooms were added in 1962. Four portables were added in 2000. The south end of the campus houses a storage area (barn). A computer learning center that has been converted into a music/band room and charter office were added in 2003. Cameras have been installed to monitor public transition areas such as parking lots, campus entrances and exits, and areas of high traffic. A modernization plan application was submitted in 2012, and the district is applying for recently designated state funds. The modernization plan includes upgrades in flooring, doors, windows, plumbing, electrical, HVAC and storage. The modernization project is near completion. Due to insufficient funding, West Park School District has chosen to upgrade one set of boys and girls restrooms, one staff restroom in the elementary office, and moved to update the cafeteria/multipurpose room. The update of the multipurpose room includes updated windows on the west-facing wall, new ADA doors throughout the campus, four HVAC units in the multipurpose room, ADA ramp for stage accessibility, and a new sound-dampening drop-down ceiling. West Park has also used a portion of the modernization funds to give the whole campus a much-needed paint job to tie everything together. All classrooms and offices have internet access through direct connection or Wi-Fi access points. Bandwidth signaling was increased from 100MB to 1GB in 2023. Each classroom has a large screen smart TVs connected to curriculum sources and ancillary input devices. The computer center can host 30 students/staff and is used for state assessments, classroom projects and professional development.

*Continued on sidebar*

## School Facilities

*Continued from left*

### Maintenance and Repair

The school maintenance staff ensures that the repairs necessary to keep the school in good repair and working order are completed in a timely manner and in alignment with facility regulations. A work-order process (requisition) is used to ensure efficient service response. Emergency repairs are given the highest priority. A "tech desk" request form for facility and maintenance service is available to all staff with a computer or internet device. It is also the district's role to assure that the Williams case facility initiative is compliant when audited. Current upgrades and repairs are a library renovation and the improvement of athletic fields and play areas.

### Cleaning Process and Schedule

There is one maintenance, operations and transportation department lead who manages maintenance schedules of four custodial staff members. Two work the day shift and two work the swing shift. Their duties include opening and closing the campus, routine repair and maintenance, grounds keeping, and daily cleaning of offices, bathrooms and all classrooms. The custodial staff also serve as the response team during emergency conditions—earthquake, lockdown and evacuation procedures. Asbestos Hazard Emergency Response Act (AHERA) updates are done by the maintenance staff.

One individual is trained to support the areas that are suspected of asbestos and guides the process and records the work done in the specified areas. The asbestos report is kept in the main district office. Annual training and updates are on-going and reviewed each summer. The last review was completed June 2020. West park is currently working to get someone trained and updated on these procedures.

### Deferred Maintenance

West Park Elementary continues to use deferred maintenance funds to keep the school site facility in good order. Routine replacement of HVAC filters, sewer filters, light replacements, painting, floor repair and door repair are typical in their routine procedures. Major replacements such as refrigerator compressors, electrical panel upgrades, blacktop resurfacing are generally outsourced. West Park Elementary School maintenance and technicians comply with the Department of Industrial Relations (DIR) policies that require all facility projects costing more than \$1,000 to be registered on the California DIR website, posting job roles and pay rates for the workers completing the job.



## Teacher Preparation and Placement

These tables display the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teacher Preparation and Placement (2021-22 School Year)						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	18.9	86.4%	24.8	71.1%	234,405.2	84.0%
<b>Intern Credential Holders Properly Assigned</b>	2.0	9.1%	2.0	5.7%	4,853.0	1.7%
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	1.0	4.6%	1.0	2.9%	12,001.5	4.3%
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0.0	0.0%	6.9	19.8%	11,953.1	4.3%
<b>Unknown</b>	0.0	0.0%	0.2	0.6%	15,831.9	5.7%
<b>Total Teaching Positions</b>	21.9	100.0%	34.9	100.0%	279,044.8	100.0%

Teacher Preparation and Placement (2022-23 School Year)						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	18.9	95.0%	22.1	73.7%	231,142.4	83.2%
<b>Intern Credential Holders Properly Assigned</b>	0.0	0.0%	0.0	0.0%	5,566.4	2.0%
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	1.0	5.0%	1.0	3.3%	14,938.3	5.4%
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0.0	0.0%	6.8	22.9%	11,746.9	4.2%
<b>Unknown</b>	0.0	0.0%	0.0	0.1%	14,303.8	5.2%
<b>Total Teaching Positions</b>	19.9	100.0%	29.9	100.0%	277,697.8	100.0%

Teacher Preparation and Placement (2023-24 School Year)						
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	18.0	90.0%	20.4	72.8%	230,039.4	82.6%
<b>Intern Credential Holders Properly Assigned</b>	0.0	0.0%	0.0	0.0%	6,213.8	2.2%
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	2.0	10.0%	2.0	7.3%	16,855.0	6.0%
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0.0	0.0%	5.6	19.9%	12,112.8	4.3%
<b>Unknown</b>	0.0	0.0%	0.0	0.0%	13,705.8	4.9%
<b>Total Teaching Positions</b>	20.0	100.0%	28.0	100.0%	278,927.1	100.0%

Note: The data in these tables is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

### Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the number of authorization/assignments of teachers with permits and waivers; misassignments; and vacant positions. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

#### Teachers Without Credentials and Misassignments (Three-Year Data)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waiver	0.0	0.0	0.0
Misassignments	1.0	1.0	2.0
Vacant Positions	0.0	0.0	0.0
<b>Total Teachers Without Credentials and Misassignments</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>



### Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

This table displays the number of credentialed teachers authorized on a permit or waiver and local assignment options. For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

#### Credentialed Teachers Assigned Out-of-Field (Three-Year Data)

Indicator	2021-22	2022-23	2023-24
<b>Credentialed Teachers Authorized on a Permit or Waiver</b>	0.0	0.0	0.0
<b>Local Assignment Options</b>	0.0	0.0	0.0
<b>Total Out-of-Field Teachers</b>	0.0	0.0	0.0

### Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

#### Ratio of Pupils to Academic Counselors and School Support Staff Data

2024-25 School Year

	Ratio
<b>Pupils to Academic counselors</b>	136:1
<b>Support Staff</b>	<b>FTE</b>
<b>Counselor (academic, social/behavioral or career development)</b>	3.0
<b>Library media teacher (librarian)</b>	0.0
<b>Library media services staff (paraprofessional)</b>	1.0
<b>Psychologist</b>	1.0
<b>Social worker</b>	0.0
<b>Nurse</b>	2.0
<b>Speech/language/hearing specialist</b>	1.0
<b>Resource specialist (nonteaching)</b>	0.0

### Class Assignments

This table displays the percentage of misassignments of English learners and teachers with no credential, permit or authorization to teach. Misassignment and vacant teacher position data should be available in the district's personnel office.

#### Class Assignments (Three-Year Data)

Indicator	2021-22	2022-23	2023-24
<b>Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)</b>	8.3%	2.1%	9.7%
<b>No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)</b>	0.0%	0.0%	0.0%

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.



## Financial Data

The financial data displayed in this SARC is from the 2022-23 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at [www.cde.ca.gov/ds/fd/ec](http://www.cde.ca.gov/ds/fd/ec). For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at [www.cde.ca.gov/ds/fd/cs](http://www.cde.ca.gov/ds/fd/cs). To look up expenditures and salaries for a specific school district, see the Ed-Data website at [www.ed-data.org](http://www.ed-data.org).

## District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data (2023-24 Fiscal Year)		
	West Park ESD	Similar Sized District
<b>Beginning teacher salary</b>	\$48,148	\$55,247
<b>Midrange teacher salary</b>	\$70,393	\$80,745
<b>Highest teacher salary</b>	\$94,870	\$109,655
<b>Average elementary school principal salary</b>	\$121,688	\$133,828
<b>Superintendent salary</b>	\$145,000	\$155,953
<b>Teacher salaries: percentage of budget</b>	24.56%	25.26%
<b>Administrative salaries: percentage of budget</b>	6.40%	6.12%

## Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison (2023-24 Fiscal Year)		
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary
<b>West Park ES</b>	\$12,376	\$65,958
<b>West Park ESD</b>	\$12,585	\$68,760
<b>California</b>	\$11,146	\$85,291
<b>School and district: percentage difference</b>	-1.7%	-4.1%
<b>School and California: percentage difference</b>	+11.0%	-22.7%

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners). Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of December 2025.

## Types of Services Funded

- Unrestricted Lottery Funds
- Title I
- Migrant Education (FCOE Consortium)
- Special Education (state and federal)
- Title II, Part A—Professional Development
- Title III, Limited English Proficient
- After School Education and Safety (ASES) Program
- Restricted Lottery Funds—Instructional Materials
- Home-to-School Transportation
- Local Control Funding Formula (LCFF)
- Education Protection Account
- School Improvement ESSA
- Title V READ
- Title IV Part A, Student Support and Academic Enrichment
- Low Performing Students Block Grant

## School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2023-24 Fiscal Year	
<b>Total expenditures per pupil</b>	\$19,597
<b>Expenditures per pupil from restricted sources</b>	\$7,221
<b>Expenditures per pupil from unrestricted sources</b>	\$12,376
<b>Annual average teacher salary</b>	\$65,958

## Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

School Accountability Report Card

Published by:

 **SchoolStatus**

[www.schoolstatus.com](http://www.schoolstatus.com)

## West Park Charter Academy

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## West Park Elementary School District

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## Director's Message

West Park Charter Academy (WPCA) is a Western Association of Schools and Colleges (WASC) accredited local educational agency (LEA), with its last accreditation in 2024. The Accrediting Commission for Schools (ACS) WASC granted West Park Charter Academy a six-year accreditation (through 2024), with a mid-cycle, two-day visit in February 2027, and a full self-study visit in 2030. West Park Charter Academy was established in 1994, when five elementary site-based classrooms converted to charter school status. The program is the 44th charter in the state of California. In 1999, the K-12 independent study component was added as part of a partnership with a private entity. In August 2000, the partnership ended, and West Park Elementary School District became the sponsoring district of the independent study program. West Park Charter Academy serves independent study students in Fresno and Kings Counties. West Park Charter Academy renewed its charter in June of 2019. With input from our educational partners, the program's mission and vision statements have been updated to better meet the needs of 21st century learners. These statements drive West Park Charter Academy's staffs' efforts in supporting and increasing student achievement.

In the 2020-21 school year, a partnership with Fresno City College and West Hills College was established. By doing so, students at West Park Charter Academy will have the opportunity to take two college readiness courses, then select and begin taking Career Technical Education (CTE) Pathways courses and/or take other high school enrichment courses. Students will also be supported each semester with a Chromebook and weekly progress check-ins conducted by WPCA's CTE counselor.

West Park Charter Academy continues to meet the needs of many students and provides an encouraging future to the local community workforce. The program meets the needs of students and families experiencing transitions, and/or families striving for excellence. Students and parents/guardians seeking a rigorous, standards-based, individualized education, can look to West Park Charter Academy to meet their needs.

## School Mission Statement

West Park Charter Academy is committed to provide a learning environment in which students feel safe, valued, supported and respected. Our mission is to meet students where they are and to work closely with them to develop attainable goals for their future. We strive to forge strong and positive connections, instill confidence and self-reliance, and provide the academic rigor, technology skills, communication abilities, and the 21st Century Skills needed to become responsible and contributing members of society.

## School Vision Statement

As graduates of the West Park Charter Academy program, students will be competent in technology, will have achieved high levels of academics, and will be effective communicators. In addition, students will develop attainable future goals and become responsible, productive citizens who make positive contributions to society.

## Parental Involvement

Parental involvement is an integral part of a student's success at West Park Charter Academy. Conferences between teachers, parents/guardians and students are held routinely (weekly and monthly). Additionally, parents have opportunities throughout the year to participate in field trips, career/college days, on-site events, various committees (e.g., the English Learner Advisory Committee; WASC), eighth-grade promotion and senior graduation.

For more information on how to become involved in these opportunities, please contact Director Randy Randolph at (559) 233-6501 or [randy\\_r@wpesd.org](mailto:randy_r@wpesd.org).

## School Safety

The West Park Elementary School District Safety Plan includes the Crisis Intervention Plan. This plan is reviewed and updated on an annual basis.

The district safety committee develops safety plans with input from parents and community members to ensure a safe and nonviolent environment on all West Park Elementary School District campuses. Specific areas of focus coupled with appropriate strategies to address concerns are dealt with through the administration. Safety and discipline issues are addressed in the student handbook. A charter representative sits on the district safety committee to give input on the safety needs and concerns of the teachers and the families of West Park Charter Academy.

Reporting procedures are adhered to and West Park participates in a Crime Stoppers USA hotline program that allows for rewarded anonymous reporting.

Visitors are required to sign in and wear a visitor badge on the district campus. Drug and violence prevention education is included in health-education courses.

The school safety plan was last reviewed, updated and discussed with the school faculty in October 2025.

## School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

## District Mission Statement

West Park Elementary School District promotes continuous student achievement through

1. Standards-based curriculum
2. Alternative educational opportunities
3. Parent community partnerships
4. Cultural diversity
5. A safe and nurturing environment

All students will realize their full potential to become lifelong learners who are responsible and productive citizens.

## District Vision Statement

West Park educational community will continue to exceed its potential through respect, hard work and collaborative commitments.

## District Profile

The West Park Elementary School District was established in May 1885. It is a "single bell" district, which is symbolic of its independence and self-sufficiency. Located in a rural setting seven miles southwest of Fresno major, the district currently operates a preschool (located at the main elementary campus and one at a partnering campus), a transitional K-8 elementary school, and a K-12 charter school (located in Fresno and Hanford).

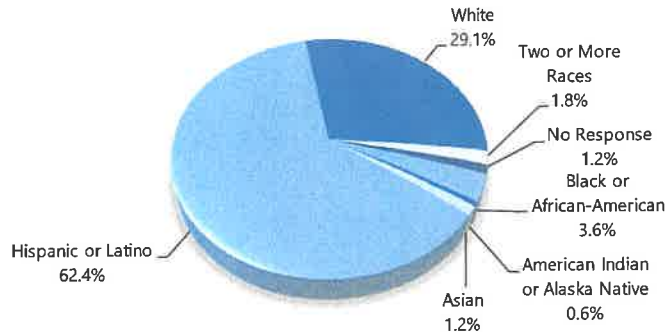
## Board of Trustees

Araceli Lopez, President  
 Sylvia Higgins, Member  
 Michael Smith, Member  
 Yaritza Astudillo, Member  
 Aida Garcia, Member

## Enrollment by Student Group

The total enrollment at the school was 165 students for the 2024-25 school year. The pie chart displays the percentage of students enrolled in each group.

### Demographics (2024-25 School Year)



## Average Class Size and Class Size Distribution

West Park Charter Academy is an independent study charter school and, as such, it does not have "traditional" classes. The students meet one-on-one with their teacher once a week for a minimum of one hour. If the student needs additional instruction or assistance, they meet with a tutor, and in special cases, the teacher may meet with them for additional time. CALPADS class size report will show blank for West Park Charter Academy.

## Career Technical Education Programs

Under the CTE umbrella, students participate in college and career ready programs. In partnership with State Center Community Colleges, students take dual enrollment courses and enrichment courses at the local community college. Dual courses are courses taught on the high school campus for college credit. Students enrolled in the enrichment program have the option of taking courses in-person or online at the community college and still obtain both high school and college credit.

### AB-288 College and Career Access Pathway—Fresno City College (FCC) & West Park Charter

#### Transfer Pathway

- |                 |              |                       |
|-----------------|--------------|-----------------------|
| • Counseling 53 | • Art 2      | • Communication 1     |
| • Spanish 1     | • Geology 2  | • English 1A          |
| • Spanish 2     | • History 12 | • Psych 2             |
| • Spanish 2NS   | • Biology 3  | • English 3           |
| • Health 1      | • Math 3A    | • Political Science 2 |

#### Enrichment

- State Center Community College: open catalog
- West Hills Community College: open catalog

## Career Technical Education Participation

This table displays information about participation in the school's Career Technical Education (CTE) programs.

### Career Technical Education Data (2024-25 Participation)

	West Park CA
Number of pupils participating in CTE	0
Percentage of pupils who completed a CTE program and earned a high school diploma	0%
Percentage of CTE courses that are sequenced or articulated between a school and institutions of postsecondary education	0%

## Enrollment by Student Group

### Demographics

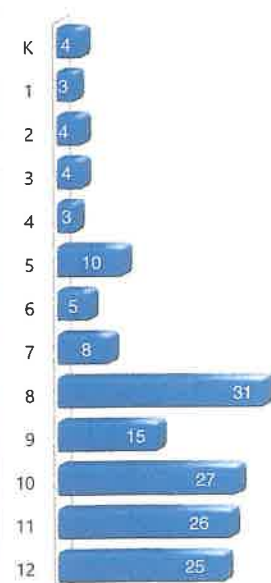
#### 2024-25 School Year

Female	54.50%
Male	45.50%
Non-Binary	0.00%
English Learners	10.30%
Foster Youth	0.00%
Homeless	0.60%
Migrant	0.00%
Socioeconomically Disadvantaged	84.20%
Students with Disabilities	10.90%

## Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2024-25 school year.

### Enrollment by Grade





## Suspensions and Expulsions

This table shows the school, district, and state suspension and expulsion rates collected between July through June, each full school year respectively. Note: Students are only counted one time, regardless of the number of suspensions.

Suspension and Expulsion Rates (Three-Year Data)									
	West Park CA			West Park ESD			California		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
<b>Suspension rates</b>	0.00%	0.00%	0.00%	2.30%	3.00%	4.90%	3.60%	3.30%	2.90%
<b>Expulsion rates</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.10%

## Suspensions and Expulsions by Student Group

Suspensions and Expulsions by Student Group (2024-25 School Year)		
Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>	0.00%	0.00%
<b>Female</b>	0.00%	0.00%
<b>Male</b>	0.00%	0.00%
<b>Non-Binary</b>	0.00%	0.00%
<b>American Indian or Alaska Native</b>	0.00%	0.00%
<b>Asian</b>	0.00%	0.00%
<b>Black or African American</b>	0.00%	0.00%
<b>Filipino</b>	0.00%	0.00%
<b>Hispanic or Latino</b>	0.00%	0.00%
<b>Native Hawaiian or Pacific Islander</b>	0.00%	0.00%
<b>Two or More Races</b>	0.00%	0.00%
<b>White</b>	0.00%	0.00%
<b>English Learners</b>	0.00%	0.00%
<b>Foster Youth</b>	0.00%	0.00%
<b>Homeless</b>	0.00%	0.00%
<b>Socioeconomically Disadvantaged</b>	0.00%	0.00%
<b>Students Receiving Migrant Education Services</b>	0.00%	0.00%
<b>Students with Disabilities</b>	0.00%	0.00%

## Professional Development

Teachers and support staff participate in training provided by district staff as well as the Fresno County Superintendent of Schools (FCSS). During the 2023-24 school year, West Park Charter Academy continued its focus on increasing student achievement in the areas of ELA, math and technology. Teachers and support staff are provided focused and relevant professional learning opportunities, as well as being encouraged to attend training/conferences that are both within and without the community.

Focus Areas:

### ELA

- Addressing essential standards during instruction
- Guided and Close Reading
- Vocabulary development (Tier 2 vocabulary)
- Writing strategies
- Formative assessment (checks for understanding)
- Individual and group coaching of teachers (with ELA coaches)
- Using data to drive instruction
- Implementing technology to support instruction

### Math

- Addressing essential standards during instruction
- Solving word problems
- Performance tasks and rubrics
- Addressing the Eight Math Practices
- Individual and group coaching of teachers (with a math coach)
- Using data to drive instruction
- Formative assessment (checks for understanding)
- Implementing technology to support instruction

Fridays are non-contact days with students, enabling staff to receive additional professional development/training on these days. Topics that have been covered include: Google Apps and Google Docs, Google Chats, Parent Square, Pathways, core curriculum resources and digital resources. An annual review of local and state assessment data (PLCs) Professional Learning Communities and the WASC action plan/goals/recommendations will determine professional development for the following year. Additional training is available for teachers in the various online curriculum and supplemental platforms such as:

- SAVVAS Realize (formerly Pearson Realize)
- Lexia & Reading Plus
- IXL

*Continued on page 5*

## California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students participating in each of the five fitness components for the most recent testing period. For more detailed information on the California PFT, please visit [www.cde.ca.gov/ta/tg/pf](http://www.cde.ca.gov/ta/tg/pf).

### California Physical Fitness Test (2024-25 School Year)

#### Percentage of Students Participating In Each Of The Five Fitness Components

Grade	Component 1:	Component 2:	Component 3:	Component 4:	Component 5:
	Aerobic Capacity	Abdominal Strength and Endurance	Trunk Extensor and Strength and Flexibility	Upper Body Strength and Endurance	Flexibility
5	83.00%	83.00%	83.00%	83.00%	83.00%
7	100.00%	100.00%	100.00%	100.00%	100.00%
9	94.00%	94.00%	94.00%	94.00%	94.00%

## Chronic Absenteeism by Student Group

### Chronic Absenteeism by Student Group (2024-25 School Year)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	223	203	11	5.40%
Female	118	107	7	6.50%
Male	105	96	4	4.20%
Non-Binary	❖	❖	❖	❖
American Indian or Alaska Native	❖	❖	❖	❖
Asian	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖
Filipino	❖	❖	❖	❖
Hispanic or Latino	149	130	8	6.20%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖
White	53	52	2	3.80%
English Learners	28	23	1	4.30%
Foster Youth	❖	❖	❖	❖
Homeless	❖	❖	❖	❖
Socioeconomically Disadvantaged	195	177	11	6.20%
Students Receiving Migrant Education Services	❖	❖	❖	❖
Students with Disabilities	26	25	0	0.00%

❖ To protect student privacy, data is not shown when the student population is ten or fewer.

## Professional Development

Continued from page 4

### Professional Development Days

Number of school days dedicated to staff development and continuous improvement

2023-24	22
2024-25	23
2025-26	22



## Types of Services Funded

- Unrestricted Lottery Funds
- Restricted Lottery Funds—Instructional Materials
- Special Education
- Title III, Limited English Proficient
- Local Control Funding Formula (LCFF)
- Education Protection Account
- College Readiness Block Grant
- Low Performing Students Block Grant

## California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

## Statewide Assessments

**Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes assessments for English language arts/literacy [ELA], mathematics, and science for students in the general education population and the California Alternate Assessment [CAA]. Only eligible students may participate in the administration of the CAA. CAA items are aligned with alternate achievement standards, which are linked with the Common Core Standards [CCSS] or California Next Generation Science Standards [CA NGSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade 10, 11 or 12).



## CAASPP Test Results in Science for All Students

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP—California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8 and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard (Two-Year Data)						
Subject	West Park CA		West Park ESD		California	
	23-24	24-25	23-24	24-25	23-24	24-25
Science	13.64%	10.84%	9.52%	7.69%	30.73%	32.33%

## CAASPP Test Results by Student Group: Science, English Language Arts and Mathematics

The tables on the following pages display the percentage of students that met or exceeded state standards in science, English language arts/literacy and mathematics for the school by student groups.

Science test results include the CAST and the CAA for Science. ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

**Note:** The number of students tested includes all students who participated in the test whether they received a score or not. However, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

## CAASPP Test Results in ELA and Mathematics for All Students

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3–8 and 11.

Percentage of Students Meeting or Exceeding State Standard (Two-Year Data)						
Subject	West Park CA		West Park ESD		California	
	23-24	24-25	23-24	24-25	23-24	24-25
English language arts/literacy	33%	27%	23%	25%	46%	48%
Mathematics	5%	4%	10%	12%	34%	37%



## CAASPP Test Results by Student Group: Science (grades 5, 8 and high school)

## Percentage of Students Meeting or Exceeding State Standard (2024-25 School Year)

## Science

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
<b>All students</b>	86	83	96.51%	3.49%	10.84%
<b>Female</b>	46	45	97.83%	2.17%	11.11%
<b>Male</b>	40	38	95.00%	5.00%	10.53%
<b>American Indian or Alaska Native</b>	❖	❖	❖	❖	❖
<b>Asian</b>	❖	❖	❖	❖	❖
<b>Black or African American</b>	❖	❖	❖	❖	❖
<b>Filipino</b>	❖	❖	❖	❖	❖
<b>Hispanic or Latino</b>	51	49	96.08%	3.92%	10.20%
<b>Native Hawaiian or Pacific Islander</b>	❖	❖	❖	❖	❖
<b>Two or More Races</b>	❖	❖	❖	❖	❖
<b>White</b>	24	24	100.00%	0.00%	12.50%
<b>English Learners</b>	❖	❖	❖	❖	❖
<b>Foster Youth</b>	❖	❖	❖	❖	❖
<b>Homeless</b>	❖	❖	❖	❖	❖
<b>Military</b>	❖	❖	❖	❖	❖
<b>Socioeconomically Disadvantaged</b>	76	73	96.05%	3.95%	8.22%
<b>Students Receiving Migrant Education services</b>	❖	❖	❖	❖	❖
<b>Students with Disabilities</b>	14	14	100.00%	0.00%	0.00%

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.





## CAASPP Test Results by Student Group: English Language Arts (grades 3-8 and 11)

## Percentage of Students Meeting or Exceeding State Standard (2024-25 School Year)

## English Language Arts

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	102	101	99.02%	0.98%	26.73%
Female	53	53	100.00%	0.00%	28.30%
Male	49	48	97.96%	2.04%	25.00%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	71	70	98.59%	1.41%	25.71%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖	❖
White	21	21	100.00%	0.00%	23.81%
English Learners	12	12	100.00%	0.00%	0.00%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically Disadvantaged	90	89	98.89%	1.11%	24.72%
Students Receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	12	12	100.00%	0.00%	0.00%

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.



## CAASPP Test Results by Student Group: Mathematics (grades 3-8 and 11)

## Percentage of Students Meeting or Exceeding State Standard (2024-25 School Year)

## Mathematics

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	102	101	99.02%	0.98%	3.96%
Female	53	53	100.00%	0.00%	5.66%
Male	49	48	97.96%	2.04%	2.08%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	71	70	98.59%	1.41%	4.29%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or More Races	❖	❖	❖	❖	❖
White	21	21	100.00%	0.00%	4.76%
English Learners	12	12	100.00%	0.00%	0.00%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically Disadvantaged	90	89	98.89%	1.11%	4.49%
Students Receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	12	12	100.00%	0.00%	0.00%

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.



## Graduation and Dropout Rates

This table displays the graduation and dropout rates for the most recent three-year period for which data is available. The four-year adjusted cohort graduation rate is the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class. From the beginning of grade 9 (or the earliest high school grade), students who are entering that grade for the first time form a cohort that is "adjusted" by adding any students who subsequently transfer into the cohort and subtracting any students who subsequently transfer out.

Graduation and Dropout Rates (Three-Year Data)						
	Graduation Rate			Dropout Rate		
	22-23	23-24	24-25	22-23	23-24	24-25
West Park CA	66.70%	86.70%	0.00%	33.30%	13.30%	81.80%
West Park ESD	66.70%	86.70%	0.00%	33.30%	13.30%	81.80%
California	86.20%	86.40%	87.50%	8.20%	8.90%	8.00%

## Graduation Rate by Student Group (Four-Year Cohort Rate)

Graduation Rate by Student Group (2024-25 School Year)			
Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	22	0	0.00%
Female	13	0	0.00%
Male	❖	❖	❖
Non-Binary	❖	❖	❖
American Indian or Alaska Native	❖	❖	❖
Asian	❖	❖	❖
Black or African American	❖	❖	❖
Filipino	❖	❖	❖
Hispanic or Latino	11	0	0.00%
Native Hawaiian or Pacific Islander	❖	❖	❖
Two or More Races	❖	❖	❖
White	❖	❖	❖
English Learners	❖	❖	❖
Foster Youth	❖	❖	❖
Homeless	❖	❖	❖
Socioeconomically Disadvantaged	21	0	0.00%
Students Receiving Migrant Education Services	❖	❖	❖
Students with Disabilities	❖	❖	❖

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

❖ To protect student privacy, data is not shown when the selected student population is ten or fewer.

## Admission Requirements for the University of California (UC) and California State University (CSU)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu>.

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu>.

## Courses for University of California (UC) and/or California State University (CSU) Admission

The table displays the percentage of high school pupils enrolled in courses required for University of California/California State University admission during the 2024–25 school year; and the percentage of graduates who completed all courses required for UC/CSU admission during the 2023–24 school year. For more detailed information, visit <http://dq.cde.ca.gov/dataquest>.

UC/CSU Admission	
West Park CA	
2023-24 and 2024-25 School Years	
Percentage of students enrolled in courses required for UC/CSU admission in 2024-25	100.00%
Percentage of graduates who completed all courses required for UC/CSU admission in 2023-24	0.00%



## Textbooks and Instructional Materials

West Park Charter Academy follows state curriculum frameworks, district content and performance standards to support student achievement. The administrator meets with teaching staff and the school's Curriculum Committee to review textbooks for selection. State-approved textbooks and instructional materials are reviewed (depending on which core subject is being adopted) for all grade-levels at local curriculum showcases as well as at the learning centers. West Park Charter Academy students, including English learners, each have access to state-approved, Common Core State Standard-aligned textbooks/curriculum in the core subject areas. Curriculum is supplemented with digital technology resources (Chromebooks, online math and reading programs, online Career Technical Education courses, on-site internet access, etc.).

### Textbooks and Instructional Materials List (2025-26 School Year)

Subject	Textbook	Adopted
Reading/language arts	California Journeys, Houghton Mifflin Harcourt	2017
Reading/language arts	Common Core Writing Handbook	2017
Reading/language arts	Literature, Holt McDougal (7-10)	2012
Reading/language arts	American Literature, Holt McDougal (11-12)	2012
Mathematics	EnVisionMath Common Core for California, Pearson	2015
Mathematics	Digits for California, Pearson	2015
Mathematics	Algebra Readiness, McDougal Littell	2008
Mathematics	Pre-Algebra, Globe Fearon	2008
Mathematics	Algebra 1, Common Core Edition; Pearson	2015
Mathematics	Algebra 2, Common Core Edition; Pearson	2015
Mathematics	Geometry, Common Core Edition; Pearson	2015
Mathematics	Math with Business Applications, McDougal Littell	2006
Mathematics	Consumer Mathematics, AGS	2006
Science	Pearson Elevate Science, California Edition (K-8)	2020
Science	Physical/Earth Science, Glencoe (9-12)	2007
Science	Integrated Science 1 (Biology): California Miller and Levine Experience Biology: The Living Earth, SAVVAS Learning Company	2020
Science	Integrated Science 2 (Chemistry): California Experience Chemistry: In the Earth System Volumes 1 & 2, Pearson	2021
Science	Earth Science: Focus on Earth Science, Glencoe (9-12)	2007
History/social science	California Studies Weekly (K-6)	2018
History/social science	World Geography, Glencoe	2006
History/social science	World History: Modern Times, CA Edition; Pearson	2019
History/social science	U.S. History: The Twentieth Century, CA Edition; Pearson	2019
History/social science	Magruder's American Government, CA Edition	2019
History/social science	Economics: Principles in Action, CA Edition; Pearson	2019
Digital instructional resources	Reading/ELA: Lexia Core5, Lexia PowerUp, Reading Plus	N/A
	Math: IXL, MathXL	
	Career Technical Education: Edmentum, Plato Courseware	

## Availability of Textbooks and Instructional Materials

The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

### Percentage of Students Lacking Materials by Subject

2025-26 School Year

Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	0%
Foreign language	0%
Health	0%
Science laboratory equipment	0%

## Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

### Currency of Textbooks

2025-26 School Year

Data collection date	9/8/2025
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## Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

### Quality of Textbooks

2025-26 School Year

Criteria	Yes/No
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?	Yes

## School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor. At the time of this school facility inspection, no deficiencies were found.

School Facility Good Repair Status (2025-26 School Year)	
Items Inspected	Repair Status
<b>Systems:</b> Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)	Good
<b>Interior:</b> Interior surfaces (floors, ceilings, walls and window casings)	Good
<b>Cleanliness:</b> Pest/vermin control, overall cleanliness	Good
<b>Electrical:</b> Electrical systems	Good
<b>Restrooms/fountains:</b> Restrooms, sinks and drinking fountains	Good
<b>Safety:</b> Fire safety, emergency systems, hazardous materials	Good
<b>Structural:</b> Structural condition, roofs	Good
<b>External:</b> Windows/doors/gates/fences, playgrounds/school grounds	Good
<b>Overall summary of facility conditions</b>	Good
<b>Date of the most recent FIT report</b>	8/13/2025

## Advanced Placement Courses

The following is a list of Advanced Placement (AP) courses offered where there are student course enrollments of at least one student.

Advanced Placement Courses	
2024-25 School Year	
<b>Percentage of students enrolled in AP courses</b>	0%
<b>Number of AP courses offered at the school</b>	0
Number of AP Courses Offered	
<b>Computer science</b>	0
<b>English</b>	0
<b>Fine and performing arts</b>	0
<b>Foreign language</b>	0
<b>Mathematics</b>	0
<b>Science</b>	0
<b>Social science</b>	0

## School Facilities

West Park Elementary School District (West Park Elementary and West Park Charter Academy) takes great efforts to ensure that the school is a clean, safe and functional environment. Our sites are compliant with Occupational Safety and Health Administration (OSHA) and Division of the State Architect (DSA) regulations.

West Park Charter Academy has three learning centers. The West Park Charter Academy office (also referred to as the Machado Learning Center) is located on the district campus. This building houses three administrative employees, including, registrar, attendance clerk and administrative assistant to the Director of Charter Schools, whose office is adjacent to this facility at West Park Elementary School.

There are learning centers in Fresno and Hanford. These are leased facilities. These facilities house all teaching and student support staff. The district custodian along with AJB Cleaning services provide custodial work and do necessary maintenance at all sites that are under lease.

West Park Charter Hanford facility has not received Williams Act visits and thus, there are no Williams Act FIT findings. The data shared is from the maintenance department's self-evaluation of facility fitness. West Park Fresno facility was inspected on August 14, 2024 by Fresno County William's Act. No findings were reported.



## Public Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available at a workstation, and the ability to print documents.



*"West Park Charter Academy is committed to provide a learning environment in which students feel safe, valued, supported and respected."*

## Teacher Preparation and Placement

These tables display the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

### Teacher Preparation and Placement (2021-22 School Year)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	5.8	45.1%	24.8	71.1%	234,405.2	84.0%
<b>Intern Credential Holders Properly Assigned</b>	0.0	0.0%	2.0	5.7%	4,853.0	1.7%
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0.0	0.0%	1.0	2.9%	12,001.5	4.3%
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	6.9	53.3%	6.9	19.8%	11,953.1	4.3%
<b>Unknown</b>	0.2	1.5%	0.2	0.6%	15,831.9	5.7%
<b>Total Teaching Positions</b>	12.9	100.0%	34.9	100.0%	279,044.8	100.0%

### Teacher Preparation and Placement (2022-23 School Year)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	3.1	31.1%	22.1	73.7%	231,142.4	83.2%
<b>Intern Credential Holders Properly Assigned</b>	0.0	0.0%	0.0	0.0%	5,566.4	2.0%
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0.0	0.0%	1.0	3.3%	14,938.3	5.4%
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	6.8	68.7%	6.8	22.9%	11,746.9	4.2%
<b>Unknown</b>	0.0	0.2%	0.0	0.1%	14,303.8	5.2%
<b>Total Teaching Positions</b>	9.9	100.0%	29.9	100.0%	277,697.8	100.0%

### Teacher Preparation and Placement (2023-24 School Year)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	2.4	30.2%	20.4	72.8%	230,039.4	82.6%
<b>Intern Credential Holders Properly Assigned</b>	0.0	0.0%	0.0	0.0%	6,213.8	2.2%
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0.0	0.6%	2.0	7.3%	16,855.0	6.0%
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	5.6	69.2%	5.6	19.9%	12,112.8	4.3%
<b>Unknown</b>	0.0	0.0%	0.0	0.0%	13,705.8	4.9%
<b>Total Teaching Positions</b>	8.0	100.0%	28.0	100.0%	278,927.1	100.0%

Note: The data in these tables is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.



## Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the number of authorization/assignments of teachers with permits and waivers; misassignments; and vacant positions. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

### Teachers Without Credentials and Misassignments (Three-Year Data)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waiver	0.0	0.0	0.0
Misassignments	0.0	0.0	0.0
Vacant Positions	0.0	0.0	0.0
<b>Total Teachers Without Credentials and Misassignments</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>



## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

This table displays the number of credentialed teachers authorized on a permit or waiver and local assignment options. For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

### Credentialed Teachers Assigned Out-of-Field (Three-Year Data)

Indicator	2021-22	2022-23	2023-24
<b>Credentialed Teachers Authorized on a Permit or Waiver</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Local Assignment Options</b>	<b>6.9</b>	<b>6.8</b>	<b>5.6</b>
<b>Total Out-of-Field Teachers</b>	<b>6.9</b>	<b>6.8</b>	<b>5.6</b>

## Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

### Ratio of Pupils to Academic Counselors and School Support Staff Data

2024-25 School Year

	Ratio
<b>Pupils to Academic counselors</b>	61:1
<b>Support Staff</b>	<b>FTE</b>
<b>Counselor (academic, social/behavioral or career development)</b>	3.0
<b>Library media teacher (librarian)</b>	0.0
<b>Library media services staff (paraprofessional)</b>	0.0
<b>Psychologist</b>	1.0
<b>Social worker</b>	0.0
<b>Nurse</b>	0.0
<b>Speech/language/hearing specialist</b>	0.0
<b>Resource specialist (nonteaching)</b>	0.0

## Class Assignments

This table displays the percentage of misassignments of English learners and teachers with no credential, permit or authorization to teach. Misassignment and vacant teacher position data should be available in the district's personnel office.

### Class Assignments (Three-Year Data)

Indicator	2021-22	2022-23	2023-24
<b>Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)</b>	0.0%	0.0%	0.0%
<b>No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)</b>	0.0%	0.0%	0.0%

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## Financial Data

The financial data displayed in this SARC is from the 2022-23 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at [www.cde.ca.gov/ds/fd/ec](http://www.cde.ca.gov/ds/fd/ec). For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at [www.cde.ca.gov/ds/fd/cs](http://www.cde.ca.gov/ds/fd/cs). To look up expenditures and salaries for a specific school district, see the Ed-Data website at [www.ed-data.org](http://www.ed-data.org).

## District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data (2023-24 Fiscal Year)		
	West Park ESD	Similar Sized District
<b>Beginning teacher salary</b>	\$48,148	\$55,247
<b>Midrange teacher salary</b>	\$70,393	\$80,745
<b>Highest teacher salary</b>	\$94,870	\$109,655
<b>Average elementary school principal salary</b>	\$121,688	\$133,828
<b>Superintendent salary</b>	\$145,000	\$155,953
<b>Teacher salaries: percentage of budget</b>	24.56%	25.26%
<b>Administrative salaries: percentage of budget</b>	6.40%	6.12%

## Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison (2023-24 Fiscal Year)		
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary
<b>West Park CA</b>	\$9,142	\$65,958
<b>West Park ESD</b>	\$12,585	\$68,760
<b>California</b>	\$11,146	\$85,291
<b>School and district: percentage difference</b>	-27.4%	-4.1%
<b>School and California: percentage difference</b>	-18.0%	-22.7%

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners). Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of December 2025.

## School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2023-24 Fiscal Year	
<b>Total expenditures per pupil</b>	\$12,981
<b>Expenditures per pupil from restricted sources</b>	\$3,839
<b>Expenditures per pupil from unrestricted sources</b>	\$9,142
<b>Annual average teacher salary</b>	\$65,958



## Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

School Accountability Report Card

Published by:

 **SchoolStatus**

[www.schoolstatus.com](http://www.schoolstatus.com)

**ITEM:** Cubicle Installation

**PRESENTER:** Dr. Brian Clark, Superintendent

**DATE:** 01/12/2026

**BOARD DECISION:** Request for Approval

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The District is requesting Board approval for the purchase and installation of cubicles through Facility Designs for the District Office to improve space utilization, enhance departmental organization, and better accommodate staff. The expenditure will be funded using Lottery Unrestricted funds and will have no impact on the General Fund.



# FACILITY DESIGNS

## Proposal for West Park School District - 10x10 Cubical with Doors

Facility Designs  
7511 North Palm Bluffs Ave.  
Suite 101  
Fresno, CA 93711  
Phone: 559-432-3200  
facilitydesigns.com

Proposal Number	39370
Date	12/10/2025
Customer Name	West Park School District
Salesperson	Rochelle Kadin
Salesperson E-mail	rkadin@facilitydesigns.com
Designer	Lilia Torres
Terms	NET 15
Page	1 of 3

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

ATTN: Tamita Boyd  
Phone: 559-233-6501  
Email: tamita\_b@wpesd.org

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

ATTN: Tamita Boyd  
Phone: 559-233-6501  
Email: tamita\_b@wpesd.org

In anticipation of price increases, tariffs, and surcharges, pricing is valid for one business week. Please review the detailed information below. If the one-week period has passed, kindly respond for a reevaluation of pricing.

Group	Description	Extended Amount
001	(2) Cubicals with Doors:  (3) 48"W + (1) 60"W, Flipper Door Unit - Storage (3) 24"x48" + (1) 24"x60" Rect. Worksurface(s) (2) BBF Mobile Peds. + (2) FF Freestanding Peds. (2) SOI Hexy Task Chairs (4) Panels w/ Doors	20,952.08

Group	Description	Extended Amount
002	Labor quote to RDI (2) AO Cubicals w/ Doors. Quoted on 12/10/25.	3,500.00

Order Sub-Total : \$24,452.08

**TOTAL ORDER : \$24,452.08**

Please review this proposal and notify us promptly of any required revisions. Thank you for the opportunity to be of service!

SOI TVR #914440  
HMI #BNR895

**A FINANCE CHARGE OF 1-1/2% PER MONTH WHICH IS AN ANNUAL PERCENTAGE RATE OF 18% WILL BE CHARGED ON ACCOUNTS PAST DUE.**

**PLEASE SIGN ACCEPTANCE BELOW IF YOU APPROVE THIS PROPOSAL:**

(A new proposal will be created if changes/revisions are requested.)

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_





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Salesperson E-mail	rkadin@facilitydesigns.com
Designer	Lilia Torres
Terms	NET 15
Page	2 of 3

### PROPOSAL TERMS AND CONDITIONS

This proposal expires within seven calendar days of the date first written above unless written acceptance is received by Facility Designs.

**Payment Terms:** The required non-refundable deposit listed above is due with your signed acceptance prior to ordering the product. The deposit will be applied to the balance of the contract price. A progress billing of 40% may be issued on or about the time the product is shipped, and the balance is due within 15 days after delivery. Invoices to our customers are triggered by receipt of the manufacturer's invoice to Facility Designs which is typically upon shipment of the product from the factory.

Sales tax charged will be the rate at the time of billing.

**Delivery & Assembly** Costs are based on the estimates of receiving, inspecting, assembling, delivering, and staging the product including clean-up. These estimates are based on the following assumptions. Any variance from the following assumptions will increase the delivery & assembly price:

- Work area must be clear of all other construction/installation trades or other obstructions.
- Work area will have electricity, heat, hoisting and elevator service and adequate facilities for off-loading, staging, moving, and handling of product.
- There is clear access to loading area or loading dock and freight elevator.
- There is reasonable "push" distance from loading area or loading dock installation area.
- Delivery will be made during normal business hours (Monday—Friday, 8:00 – 5:00)
- Single handling of product

Buyer acknowledges all product related to the project are special ordered to the Buyer's specifications and that Facility Designs has no ability to cancel the order after placement with the manufacturer. Buyer acknowledges and agrees to comply with the Terms and Conditions attached hereto. This order is non-returnable and non-refundable.

Facility Designs will hold the ordered Products for thirty (30) days without charge to Buyer. After thirty (30) days, Buyer shall provide or pay for all storage of ordered Products necessary, and for all costs of moving such products to and from storage.

**Late Charges:** Buyer shall pay a late charge or penalty at the rate of eighteen percent (18%) per annum on all payments in default, and shall pay all reasonable costs, expenses and attorneys' fees incurred by Facility Designs in enforcing the terms of this proposal.

**Title/Risk of Loss:** Title of the Products shall remain with Facility Designs until Buyer makes full payment for the Products. Buyer agrees that Buyer does not acquire any right to sell, assign or depose of the Products until they are entirely paid for; and in case of default of payment, Facility Designs, or its agents, are authorized to take possession and remove the Products on Buyer's premises or elsewhere, without demand or other causes of notice. The risk of loss of the Products passes to Buyer as soon as the Products are delivered to Buyer.

**Delivery/Inspection:** Facility Designs shall deliver and assemble the Products at Buyer's place of business during regular business hours. Although Facility Designs will attempt to expedite timely delivery of the Products, it cannot guarantee that the Products will arrive from manufacturers, and Buyer acknowledges that Facility Designs shall not be liable for any ordered Products not arriving timely. Facility Designs will hold the ordered Products for thirty (30) days without charge to Buyer. After thirty (30) days, Buyer shall provide or pay for all storage of ordered Products necessary, and for all costs of moving such Products to and from storage. BUYER SHALL INSPECT THE PRODUCTS UPON DELIVERY. ACCEPTANCE OF DELIVERY CONSTITUTES ACCEPTANCE OF THE PRODUCTS AS DELIVERED.



**FACILITY  
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Salesperson	Rochelle Kadin
Salesperson E-mail	rkadin@facilitydesigns.com
Designer	Lilia Torres
Terms	NET 15
Page	3 of 3

**Cancellation Charges:** In the event Buyer cancels this proposal, a cancellation fee equal to the full amount of the purchase price may be charged to Buyer. Buyer acknowledges that the Products sold under this Agreement are specially manufactured and are not readily available on the open market. Buyer further acknowledges and agrees that the cancellation charge is reasonable and necessary to protect the business interests of Facility Designs.

**Disclaimer of Implied Warranties:** **FACILITY DESIGNS DOES NOT WARRANT THAT THE PRODUCTS SOLD UNDER THIS AGREEMENT ARE MERCHANTABLE. IT IS AGREED THAT THE INTENT OF THE PARTIES IS THAT ANY AND ALL WARRANTIES RELATED TO THE PRODUCTS WILL COME FROM THE MANUFACTURER AND NOT FACILITY DESIGNS.**

**Security Agreement:** Buyer hereby expressly grants Facility Designs a security interest in the Products to secure any and all payments owed, including the right to file any necessary or appropriate financing statements related to the Products.

**Limitation of Liability:** Buyer agrees that in no event will Facility Designs be liable for any indirect, special, incidental, or consequential damages, whether based on contract, tort, or any other legal theory, which may be incurred by Buyer related to the Products in any way. Buyer agrees to indemnify and hold harmless Facility Designs against loss of any kind, including attorney's fees, related to any such claims.













**Attorneys' Fees/Choice of Law:** In the event suit is brought to enforce or interpret any part of this proposal, the prevailing party shall be entitled to recover as part of its cost of suit, and not as damages, a reasonable attorneys' fee to be fixed by the Court. The "prevailing party" as used herein, shall be the party entitled to recover its costs of suit, whether or not the suit proceeds to final judgment. A party not entitled to recover its costs shall not recover attorneys' fees. No sum for attorneys' fees shall be added to the judgment for purposes of determining whether a party may recover costs or attorneys' fees. The rights and duties of the parties hereunder, both procedural and substantive, shall be determined under the laws of the State of California. Venue shall be proper only in Fresno County, California.






**Indemnity:** Buyer shall indemnify and hold Facility Designs free and harmless from and against any and all claims, damages, expenses, or other liabilities arising out of any of the following: (i) negligent acts committed by or omissions of Buyer, and (ii) any breach or misrepresentations by Buyer related to this Agreement or any purchase contract entered into by the parties.

**PLEASE INITIAL ACCEPTANCE BELOW IF YOU ACCEPT THESE TERMS:**

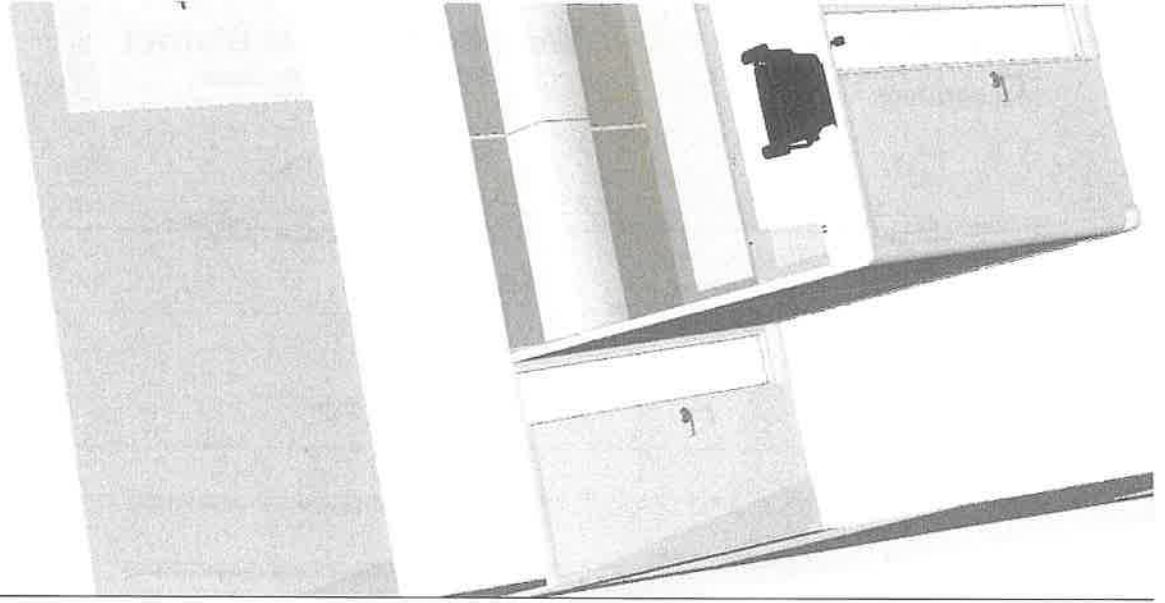
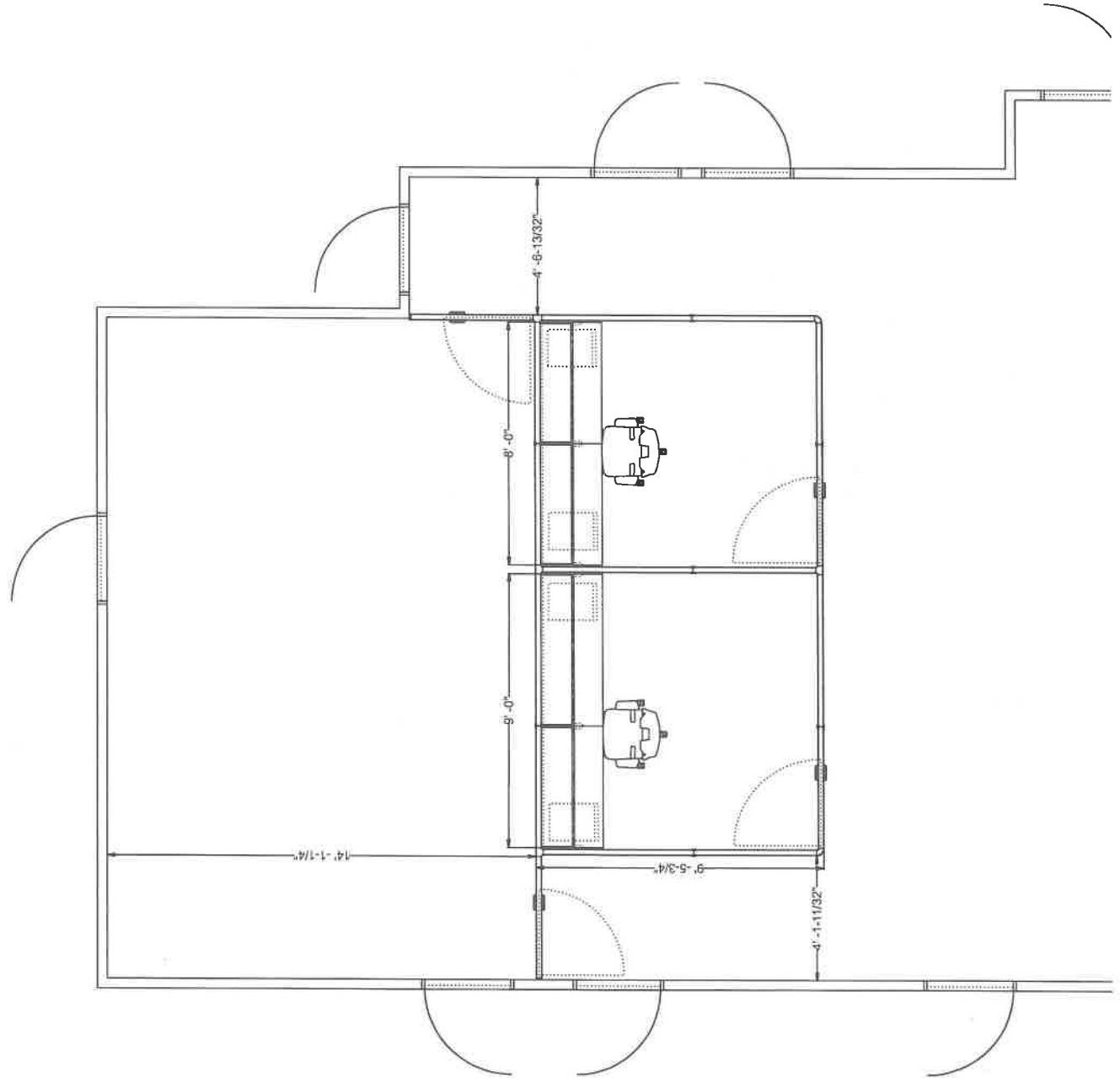
**Client's Initials:** \_\_\_\_\_ **Date:** \_\_\_\_\_



Item	Preview	Mfg	Part Number	Option Group	Part Description	Qty	Sell	Ext Sell
1		SIT	1203.BK1.MB.FE3.AR4		Hexy, Midback, Task Chair, Mesh Back, Standard Synchro w/Seat Depth Adj, Height/Adjustable Arms	2	\$ 324.76	\$ 649.52
			CH1	Cylinder Height Option	Standard Cylinder			
			FC1	Frame Color Selection	Black Frame			
			BT1	Base Selection	5 Star Nylon Base			
			BC1	Base Color Selection	Black Base			
			CS8	Caster Selection	Hard Floor and Carpet Casters			
			MC20	Hexy Mesh Back Colors	Onyx Mesh			
			US	Hexy Upholstered Seat Material Selection	Upholstered Seat			
			FG1	Fabric Grade Selections	Fabric Grade 1			
			SPICE	Fabric Grade 1 Selections	Spice Color Selection			
			PEPPERCORN	Spice Color Selection	Spice Peppercorn			
			KD	Packaging Options	Knocked Down			
2		SIT	Surcharge		Surcharge	1	\$ 19.16	\$ 19.16
sub					Subtotal			\$ 668.68
3		HMI	A1322.06E		+Base Pwr Entry, Direct Connect, 4 Circ.6" I	1	\$ 104.19	\$ 104.19
4		HMI	A2310.2448L		+Sq-Edge Rect Wk Surf,24" d,48" w,high-pressure lam top/thermoplastic edge	3	\$ 225.63	\$ 676.89
			LBO	Top Finish	+white twill			
			LBO	Edge Finish	+white twill			
			LU	Support Finish	+soft white			
5		HMI	A2310.2460L		+Sq-Edge Rect Wk Surf,24" d,60" w,high-pressure lam top/thermoplastic edge	1	\$ 287.04	\$ 287.04
			LBO	Top Finish	+white twill			
			LBO	Edge Finish	+white twill			
			LU	Support Finish	+soft white			
6		HMI	A3353.1348		+B-Style Flipper Door Unit,painted dr,13" d,48" w,lock	3	\$ 322.23	\$ 966.69
			KD	Lock Option	+keyed differently			
			LU	Case Finish	+soft white			
			LU	Door Finish	+soft white			
7		HMI	A3353.1360		+B-Style Flipper Door Unit,painted dr,13" d,60" w,lock	1	\$ 392.96	\$ 392.96
			KD	Lock Option	+keyed differently			
			LU	Case Finish	+soft white			
			LU	Door Finish	+soft white			
8		HMI	A8120.8548G		+Fabric-Covered Panel, Thin Base,85" h,48" w,(G)jpw, 4-c.com pt loc	3	\$ 656.19	\$ 1,968.57
			LU	Trim/Top Cap Finish	+soft white			
			LU	Cable Management Finish	+soft white			
			8W	Surface Finish Side 1	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
			8W	Surface Finish Side 2	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
9		HMI	A8120.8548J		+Fabric-Covered Panel, Thin Base,85" h,48" w,(J)jnpwr, ac hole/com pt	4	\$ 556.90	\$ 2,235.60
			LU	Trim/Top Cap Finish	+soft white			
			LU	Cable Management Finish	+soft white			
			8W	Surface Finish Side 1	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
			8W	Surface Finish Side 2	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
10		HMI	A8120.8560G		+Fabric-Covered Panel, Thin Base,85" h,60" w,(G)jpw, 4-c.com pt loc	1	\$ 775.91	\$ 775.91
			LU	Trim/Top Cap Finish	+soft white			
			LU	Cable Management Finish	+soft white			
			8W	Surface Finish Side 1	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
			8W	Surface Finish Side 2	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
11		HMI	A8120.8560J		+Fabric-Covered Panel, Thin Base,85" h,60" w,(J)jnpwr, ac hole/com pt	4	\$ 660.69	\$ 2,722.76
			LU	Trim/Top Cap Finish	+soft white			
			LU	Cable Management Finish	+soft white			
			8W	Surface Finish Side 1	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
			8W	Surface Finish Side 2	+strands-Pr Cat 3			
			02	8W_Colors	+strands porcelain			
12		HMI	A8191.8548		+Door Panel, Thin Base	4	\$ 1,787.45	\$ 7,149.80
			LU	Frame Finish	+soft white			
			LU	Door Finish	+soft white			
			KE	Knob handle	+door knob - silver			
			TR	Side Panel Acrylic Finish	+clear			
			LU	Trim/Top Cap Finish	+soft white			
			LU	Cable Management Finish	+soft white			
13		HMI	A8220.85H		+2-Way 90/1/2 Connector, Thin Base,85" h,hard surf	2	\$ 108.68	\$ 217.36
			LU	Surface Finish	+soft white			
			LU	Cable Management Finish	+soft white			

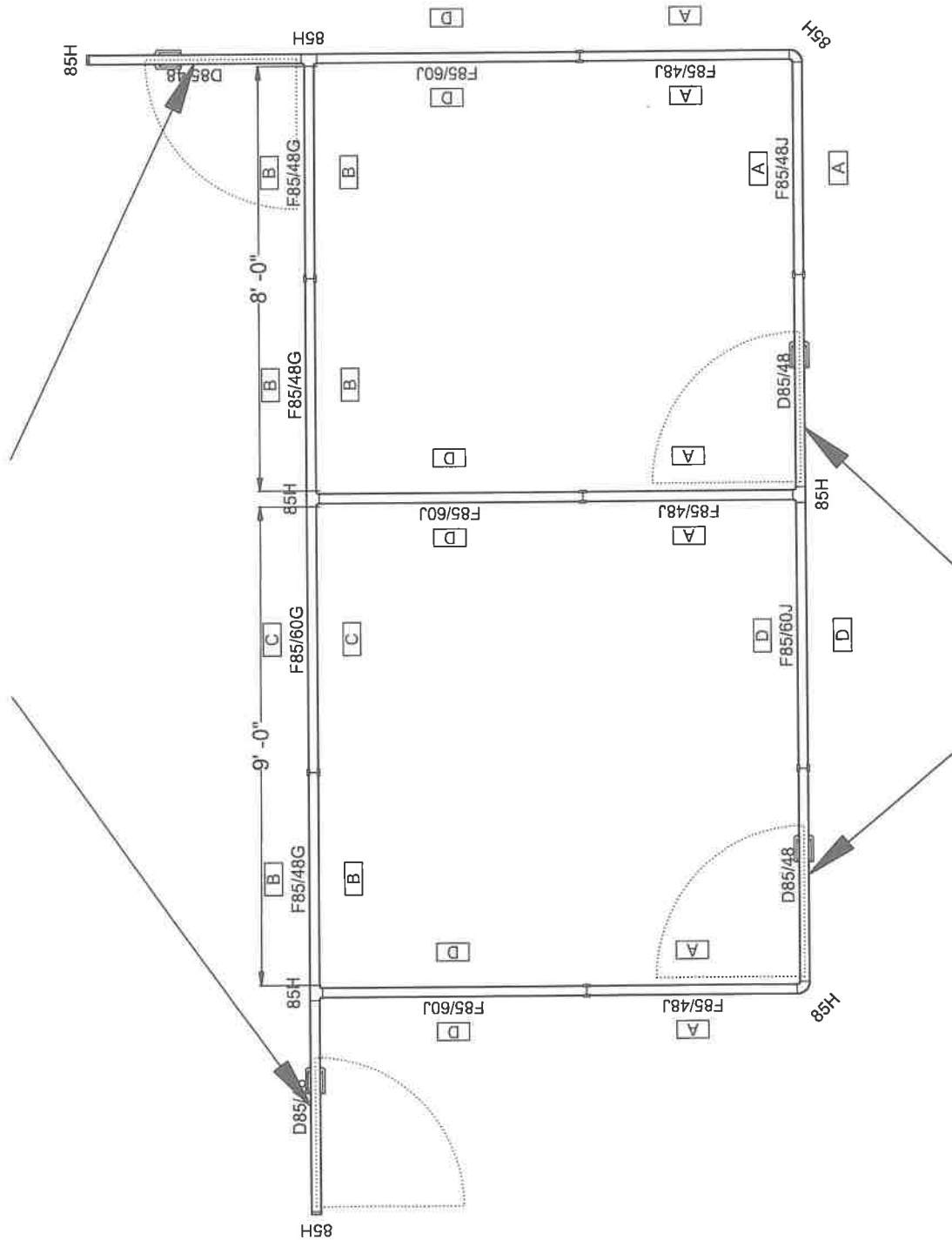
Item	Preview	Mfg	Part Number	Option Group	Part Description	Qty	Sell	Ext Sell
14		HMI	A8230.85H		+3-Way 90(1/2) Connector, Thin Base, 85" h, hard surf	4	\$ 174.23	\$ 696.92
			LU	Surface Finish	+soft white			
			LU	Cable Management Finish	+soft white			
15		HMI	A8271.85H		+Fin End, Thin Base, 85" h, ald	2	\$ 36.57	\$ 73.14
			LU	Surface Finish	+soft white			
			LU	Cable Management Finish	+soft white			
16		HMI	A8342		+Pwr Harness Extender, Thin Base	1	\$ 19.32	\$ 19.32
17		HMI	AQ215.80		+Draw Rod, 80" h	7	\$ 18.83	\$ 130.41
18		HMI	K1311.A		+Receptacle, 4 Circuit, 15 Amp (package of 6), duplex, circ a 6/Pkg	1	\$ 119.03	\$ 119.03
			LU	Receptacle Finish	+soft white			
19		HMI	K1311.B		+Receptacle, 4 Circuit, 15 Amp (package of 6), duplex, circ b 6/Pkg	1	\$ 119.03	\$ 119.03
			LU	Receptacle Finish	+soft white			
20		HMI	K1311M.C		+Controlled Receptacle, 4 Circuit, 15 Amp (package of 6), duplex, circ c 6/Pkg	1	\$ 119.03	\$ 119.03
			LU	Receptacle Finish	+soft white			
21		HMI	K1311.DN		+Receptacle, 4 Circuit, 15 Amp (package of 6), duplex, circ d 6/Pkg	1	\$ 119.03	\$ 119.03
			LU	Receptacle Finish	+soft white			
22		HMI	LW110.20BBF		+W-Pull Mobile Pedestal, 20" d, BBF	2	\$ 383.53	\$ 767.06
			SB	Slides	+full-extension ball-bearing			
			SS	Paint/Steel Type	+smooth paint on smooth steel			
			LU	Surface Finish	+soft white			
			KA	Lock	+keyed alike			
			3M	Drawer Interior	+drawer divider in one box drawer, pencil tray in one box drawer, 2 file converters in file drawer			
			HN	Handle	+no hand grip			
23		HMI	LW100.20FF		+W-Pull Freestd Pedestal, 20" d, FF	2	\$ 311.33	\$ 622.66
			SB	Slides	+full-extension ball-bearing			
			SS	Paint/Steel Type	+smooth paint on smooth steel			
			LU	Surface Finish	+soft white			
			KA	Lock	+keyed alike			
			2F	Base Height	+raised height			
			1M	Drawer Interior	+2 file converters in each file drawer			
24		HMI	1B2JK7-		+Lock Plug and Key, Chrome UM Sr	4	\$ 0.00	\$ 0.00
			240	Key Number	+key number 240			
25		HMI	1B2JK7-		+Lock Plug and Key, Chrome UM Sr	4	\$ 0.00	\$ 0.00
			245	Key Number	+key number 245			
					Grand Total			\$ 20,952.08

# 10' x 10' AO2 Cubical Configuration



PANEL PLAN

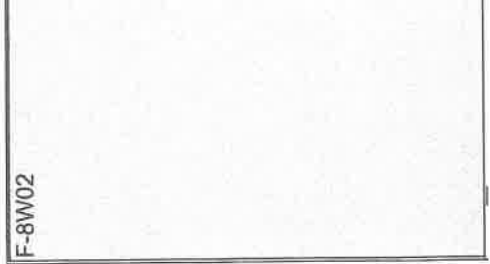
DOOR PANELS



AO - PANEL PLAN

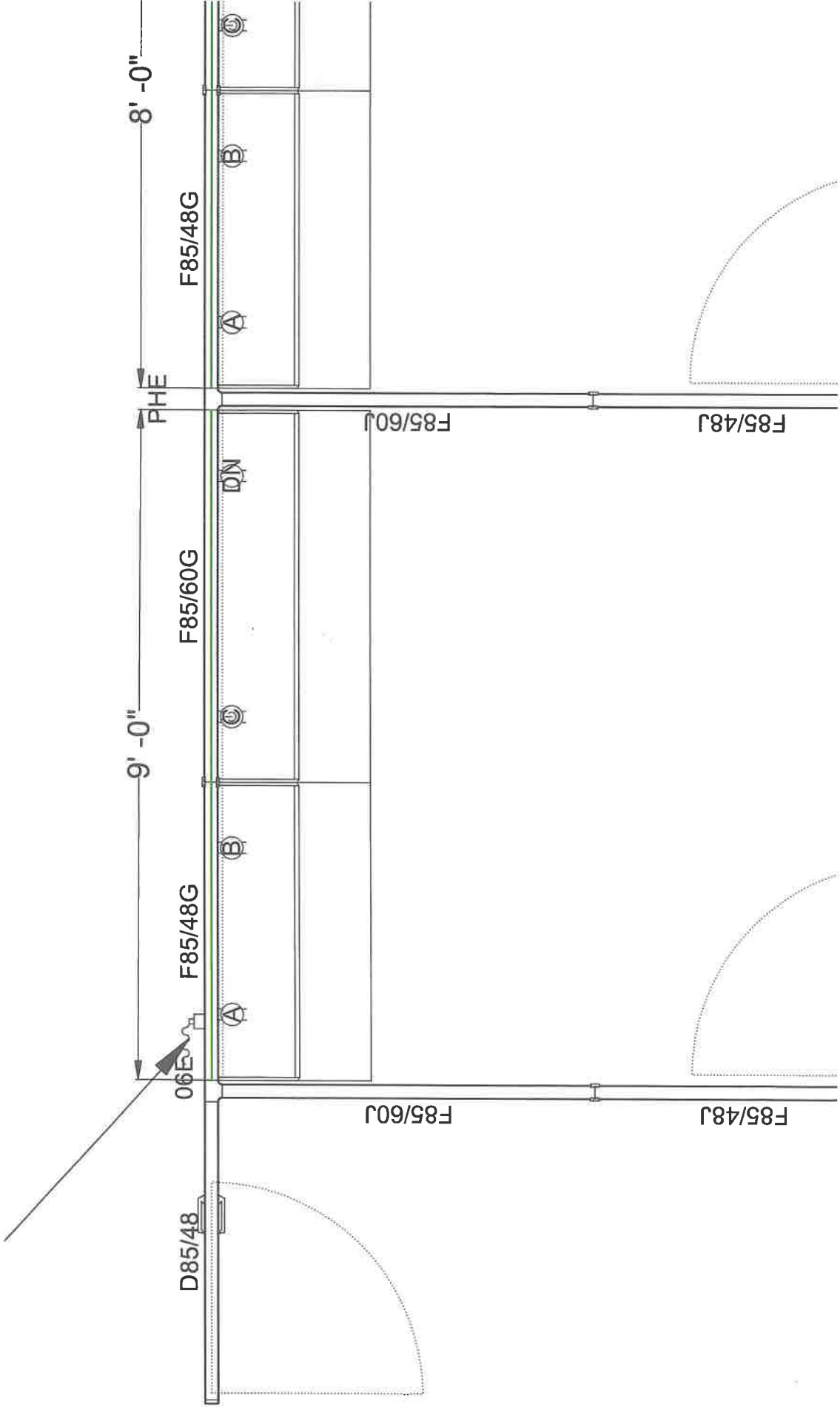


A  
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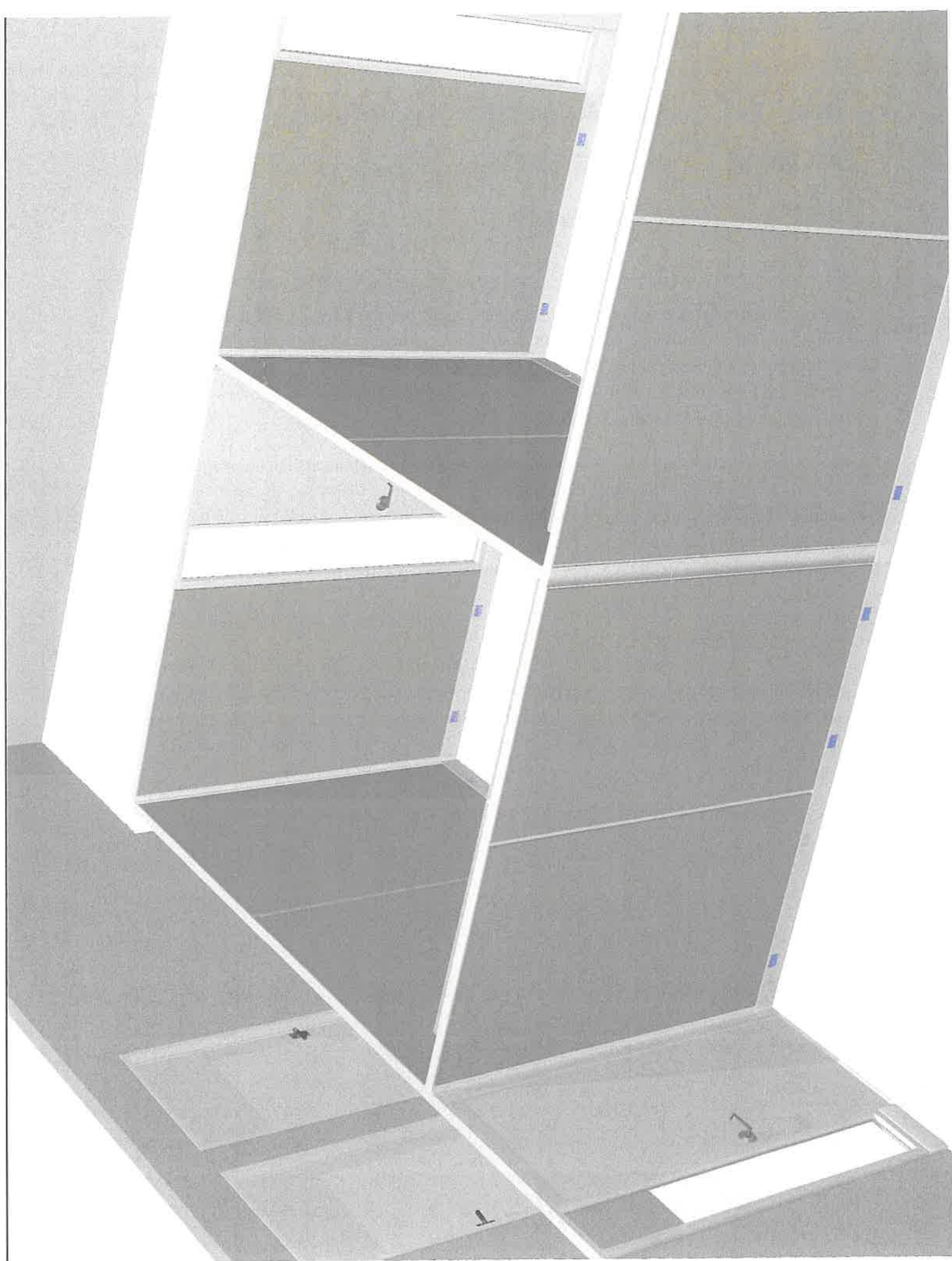


ELECTRICAL PLAN

POWER ENTRY









**ITEM:** Review of Fiscal Year 2024-25 Independent Audit

**PRESENTER:** Tamita Boyd, Assistant Superintendent of Business Operations

**DATE:** January 12th, 2026

---

The district is required to have an annual audit conducted by an independent, state-certified auditor who examines the district's records, procedures for processing fiscal transactions, and maintenance of financial records. The audit for the 2024-2025 fiscal year was performed by Linger, Peterson & Shrum and is presented to the board for review in accordance with Education Code Section 41020.3:

By January 31 of each year, the governing body of each local education agency must review, during a public meeting, the annual audit for the previous year, any audit exceptions identified, the recommendations or findings of any management letter issued by the auditor, and any description of actions taken or plans to address exceptions or issues raised in the management letter. This review will be included on the meeting agenda, as required by Section 35145.

#### **Auditor's Opinion**

The auditing team found that the district's financial records accurately reflect its financial condition and that there were no material weaknesses in internal controls over financial reporting. Additionally, the auditor determined that the district complied, in all material respects, with state laws, regulations, and the requirements of the federal programs it operated during the audited fiscal year.

No findings were reported for the 2024-2025 fiscal year.

**Required Communications Letter**

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Park Elementary School District (District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and if applicable, Government Auditing Standards, and the Uniform Guidance, as applicable, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated April 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

***Significant Audit Matters***

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- The District's investments are carried at fair value. Fair value amounts were derived from quoted market prices.
- The District's net pension liability is based on actuarial evaluations, which involve estimates of the value of reported amounts and probabilities about the occurrence of future events far into the future. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

- Depreciation expense is computed based on the estimated useful life of the asset when it is acquired. The actual useful life of the asset will most likely differ from the original estimate.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures relating to investments, to the net pension liability, and to depreciation expense as described above.

The financial statement disclosures are neutral, consistent and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements, detected as a result of audit procedures and corrected by management, were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 12, 2025.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to required supplementary information (RSI) identified in the table of contents of the reporting package, which supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information identified in the table of contents of the reporting package, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of West Park Elementary School District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

*Linger, Peterson & Shrum*

Linger, Peterson & Shrum  
Fresno, California  
December 12, 2025



West Park Elementary School District  
County of Fresno  
Fresno, California  
June 30, 2025



Independent Auditor's Report  
and Financial Statements



West Park Elementary School District  
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June 30, 2025

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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, 2025, 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, 2025, 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, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, 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, *Code of Federal Regulations*, Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance), 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, *2024-25 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 Information**

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025 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*

Linger, Peterson & Shrum  
Fresno, California  
December 12, 2025

# WEST PARK SCHOOL DISTRICT



2695 S Valentine Ave Fresno, CA 93706  
Tel 559-233-6501 Fax 559-497-1944  
[www.westpark.k12.ca.us](http://www.westpark.k12.ca.us)  
Dr. Brian Clark Superintendent



## **Management's Discussion and Analysis For the Year Ended June 30, 2025**

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.

### **BOARD OF TRUSTEES**

Araceli Lopez  
President

Fernando Alvarez  
Clerk

Michael Smith

Yaritza Astudillo

Aida Garcia

## 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--fiduciary funds
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance	Statement of revenues, expenses, and changes in net position	Statement of changes in fiduciary net position--fiduciary fund
			Statement of cash flow	Statement of changes in assets and liabilities--agency fund
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; no capital assets included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities both short-term and longterm; Standard's funds do not currently contain nonfinancial assets though they can
Type of Inflow/Outflow Information	All revenues and expenses during the 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 the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

## STATEMENT OF NET POSITION

The District's net position was \$14,490,613 for the fiscal year ended June 30, 2025. 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**

	2025	2024	
<b>Assets</b>			
Current and other assets	\$ 14,000,256	\$ 15,816,578	-11.48%
Capital assets	7,197,526	6,155,824	16.92%
Total Assets	<u>\$ 21,197,782</u>	<u>\$ 21,972,402</u>	-3.53%
<b>Deferred Outflows of Resources</b>	<u>\$ 2,706,092</u>	<u>\$ 2,596,800</u>	4.21%
<b>Liabilities</b>			
Current liabilities	\$ 1,094,744	\$ 1,546,212	-29.20%
Long-term liabilities	7,652,234	7,879,102	-2.88%
Total Liabilities	<u>\$ 8,746,978</u>	<u>\$ 9,425,314</u>	-7.20%
<b>Deferred Inflows of Resources</b>	<u>\$ 666,283</u>	<u>\$ 493,344</u>	35.05%
<b>Net Position</b>			
Net investment in capital assets	\$ 7,248,422	\$ 6,123,696	18.37%
Restricted	3,726,512	4,593,086	-18.87%
Unrestricted	3,515,679	3,933,762	-10.63%
Total Net Position	<u>\$ 14,490,613</u>	<u>\$ 14,650,544</u>	-1.09%

## 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**

	<u>2025</u>	<u>2024</u>	
<b>Revenues</b>			
Program revenues:			
Charges for services	\$ 136,550	\$ 14,178	863.11%
Operating grants and contributions	3,387,507	3,434,848	-1.38%
Capital grants and contributions	48,355	76,654	-36.92%
General revenues:			
LCFF sources	6,953,694	6,784,901	2.49%
State revenues	686,639	202,037	239.86%
Local revenues	475,200	395,921	20.02%
Total Revenues	<u>\$ 11,687,945</u>	<u>\$ 10,908,539</u>	7.14%
<b>Expenses</b>			
Program expenses:			
Instruction	\$ 5,708,067	\$ 4,922,146	15.97%
Instruction-related services	2,105,396	1,861,695	13.09%
Pupil services	1,696,205	1,548,173	9.56%
Ancillary services	5,993	14,547	-58.80%
General administration	1,138,854	924,792	23.15%
Plant services	1,224,594	1,258,842	-2.72%
Other	(34,523)	5,734	-702.08%
Interest on long-term obligations	3,290	2,407	36.68%
Total Expenses	<u>\$ 11,847,876</u>	<u>\$ 10,538,336</u>	12.43%
<b>Changes in Net Position</b>	<u>\$ (159,931)</u>	<u>\$ 370,203</u>	-143.20%

## 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

#### Net Position As of June 30, 2025 and 2024

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024	Percentage Change
Total Revenues	\$ 10,340,053	\$ 10,115,110	2.22%
Total Expenditures	11,528,785	10,597,765	8.79%
Net Change	\$ (1,188,732)	\$ (482,655)	146.29%

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, 2025, the District had \$7,197,526 in a broad range of capital assets, including land, buildings, and machinery and equipment (net of depreciation). This amount represents an increase of \$1,041,702 from the prior year.

#### Capital Assets at Year-End (Net Of Depreciation)

	2025	2024	Percentage Change
Land	\$ 214	\$ 214	0.00%
Work-in-Progress	5,287,085	3,980,270	32.83%
Land improvements	1,117,862	1,214,221	-7.94%
Buildings	251,986	286,810	-12.14%
Leased assets	111,101	188,002	-40.90%
Equipment	429,278	486,307	-11.73%
Total assets	\$ 7,197,526	\$ 6,155,824	16.92%

## LONG-TERM DEBT

At the end of this year, the District had \$7,652,234 of long-term debt.

### Long-Term Debt at Year-End

	2025	2024	Percentage Change
Other post-employment benefits payable	\$ 1,607,424	\$ 1,705,609	-5.76%
Lease liability	74,229	157,253	-52.80%
Compensated absences payable	78,581	54,240	44.88%
Net pension liability	5,892,000	5,962,000	-1.17%
Total	<u>\$ 7,652,234</u>	<u>\$ 7,879,102</u>	-2.88%

## 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.

## 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, 2025

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 13,049,133
Accounts receivable	825,998
Unamortized issuance costs	125,125
Capital assets not depreciated	5,287,299
Capital assets, net of accumulated depreciation and amortization	1,910,227
Total assets	<u>21,197,782</u>
Deferred Outflows of Resources:	
Deferred outflows of resources - Pensions	2,025,695
Deferred outflows of resources - OPEB	680,397
Total deferred outflows of resources	<u>2,706,092</u>
Liabilities:	
Accounts payable	648,748
Unearned revenue	445,996
Long-term liabilities	
Other than pensions and OPEB due within one year	43,773
Other than pensions and OPEB due after one year	109,037
Net pension liability	5,892,000
Other postemployment benefits liability (OPEB)	1,607,424
Total liabilities	<u>8,746,978</u>
Deferred Inflows of Resources:	
Deferred inflows of resources - Pensions	421,820
Deferred inflows of resources - OPEB	244,463
Total deferred inflows of resources	<u>666,283</u>
Net Position:	
Net investment in capital assets	7,248,422
Restricted for:	
Capital projects	487,013
Other purposes	3,239,499
Unrestricted	3,515,679
Total net position	<u>\$ 14,490,613</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District  
Statement of Activities  
Year Ended June 30, 2025

					Net (Expense) Revenue and Changes in Net Position
		Program Revenues			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary Government:					
Governmental Activities:					
Instruction	\$ 5,708,067	\$ -	\$ 1,453,592	\$ -	\$ (4,254,475)
Instruction-related services	2,105,396	133,763	255,560	-	(1,716,073)
Pupil services	1,696,205	2,787	904,410	-	(789,008)
Ancillary services	5,993	-	8,188	-	2,195
General administration	1,138,854	-	143,751	-	(995,103)
Plant services	1,224,594	-	619,684	48,355	(556,555)
Other outgo	(34,523)	-	2,322	-	36,845
Interest on long-term obligations	3,290	-	-	-	(3,290)
Total governmental activities	11,847,876	136,550	3,387,507	48,355	(8,275,464)
Total primary government	\$ 11,847,876	\$ 136,550	\$ 3,387,507	\$ 48,355	(8,275,464)
General Revenues:					
LCFF sources					6,953,694
State revenues					686,639
Local revenues					475,200
Total general revenues					8,115,533
Change in Net Position					(159,931)
Net Position - Beginning					14,650,544
Net Position - Ending					\$ 14,490,613

The accompanying notes are an integral part of this statement.

West Park Elementary School District  
Balance Sheet - Governmental Funds  
June 30, 2025

	General Fund (Combined)	Charter Schools Special Revenue Fund	Child Development Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash in County Treasury	\$ 6,562,633	\$ 5,308,348	\$ 539,155	\$ 627,304	\$ 13,037,440
Cash on hand and in banks	-	-	-	9,693	9,693
Cash in revolving fund	2,000	-	-	-	2,000
Accounts receivable	416,393	268,826	17,202	123,577	825,998
Due from other funds	303,284	192,906	-	-	496,190
Total assets	<u>7,284,310</u>	<u>5,770,080</u>	<u>556,357</u>	<u>760,574</u>	<u>14,371,321</u>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 354,852	\$ 287,149	\$ 2,437	\$ 4,310	\$ 648,748
Due to other funds	192,906	164,150	41,361	97,773	496,190
Unearned revenue	98,853	65,754	281,389	-	445,996
Total liabilities	<u>646,611</u>	<u>517,053</u>	<u>325,187</u>	<u>102,083</u>	<u>1,590,934</u>
<b>Fund Balance:</b>					
<b>Nonspendable fund balances:</b>					
Revolving cash	2,000	-	-	-	2,000
Restricted fund balances	1,745,213	1,224,188	231,170	525,941	3,726,512
Assigned fund balances	925,248	4,028,839	-	132,550	5,086,637
Other unassigned	3,965,238	-	-	-	3,965,238
Total fund balance	<u>6,637,699</u>	<u>5,253,027</u>	<u>231,170</u>	<u>658,491</u>	<u>12,780,387</u>
Total liabilities and fund balances	<u>\$ 7,284,310</u>	<u>\$ 5,770,080</u>	<u>\$ 556,357</u>	<u>\$ 760,574</u>	<u>\$ 14,371,321</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, 2025

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Total Fund Balances - Balance Sheet, Governmental Funds	\$	12,780,387
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		12,135,398
Accumulated depreciation/amortization		(4,937,872)
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
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)		(1,607,424)
Net pension liability		(5,892,000)
Compensated absences payable		(78,581)
Leases payable		(74,229)
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		2,025,695
Deferred inflows of resources related to pensions		(421,820)
Deferred outflows of resources related to OPEB		680,397
Deferred inflows of resources related to OPEB		(244,463)
Total Fund Balance of Governmental Activities - Statement of Net Position	\$	<u>14,490,613</u>

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, 2025

	General Fund (Combined)	Charter Schools Special Revenue Fund	Child Development Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
LCFF sources:					
State apportionment or State aid	\$ 3,103,626	\$ 1,813,247	\$ -	\$ -	\$ 4,916,873
Education protection account funds	961,303	677,517	-	-	1,638,820
Local sources	250,664	147,337	-	-	398,001
Federal revenue	1,041,246	353,918	-	365,056	1,760,220
Other State revenue	1,140,002	89,412	189,437	71,223	1,490,074
Other local revenue	603,827	157,954	140,709	73,288	975,778
Total revenues	<u>7,100,668</u>	<u>3,239,385</u>	<u>330,146</u>	<u>509,567</u>	<u>11,179,766</u>
<b>Expenditures:</b>					
Current:					
Instruction	3,338,684	1,827,915	117,246	-	5,283,845
Instruction-related services	993,218	1,032,817	-	-	2,026,035
Pupil services	847,763	260,290	18,277	491,180	1,617,510
Ancillary services	2,117	-	-	3,876	5,993
General administration	893,170	172,583	13,683	-	1,079,436
Plant services	673,034	451,610	27,522	-	1,152,166
Other outgo	17,923	-	-	-	17,923
Capital outlay	983,793	-	41,084	302,967	1,327,844
Debt service:					
Principal	30,578	-	-	-	30,578
Interest and other service charges	3,290	-	-	-	3,290
Total expenditures	<u>7,783,570</u>	<u>3,745,215</u>	<u>217,812</u>	<u>798,023</u>	<u>12,544,620</u>
<b>Excess (Deficiency) of Revenues</b>					
Over (Under) Expenditures	<u>(682,902)</u>	<u>(505,830)</u>	<u>112,334</u>	<u>(288,456)</u>	<u>(1,364,854)</u>
<b>Other Financing Sources (Uses):</b>					
Other sources	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(682,903)	(505,829)	112,334	(288,456)	(1,364,854)
Fund Balance, July 1	7,320,602	5,758,856	118,836	946,947	14,145,241
Fund Balance, June 30	<u>\$ 6,637,699</u>	<u>\$ 5,253,027</u>	<u>\$ 231,170</u>	<u>\$ 658,491</u>	<u>\$ 12,780,387</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, 2025

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Net Change in Fund Balances - Total Governmental Funds \$ (1,364,854)

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	1,327,844
Depreciation and amortization expense	(286,142)

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: 83,024

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	(24,341)
Other post-employment benefits cost in excess of contributions	178,669

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: (74,131)

Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ (159,931)</u>
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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, excluding fiduciary funds, 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.

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

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.

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).

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.

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.

Depreciation is computed using the straight-line method over the following estimated useful lives:

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	Appliance	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 20
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, 2025, consisted of the following:

	Interfund Receivables	Interfund Payables
General Fund	\$ 303,284	\$ 192,906
Charter Schools Special Revenue Fund	192,906	164,150
Child Development Fund	-	41,361
Cafeteria Special Revenue Fund	-	97,773
Total	<u>\$ 496,190</u>	<u>\$ 496,190</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 in 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, 2023
Valuation Date (VD) (PERS)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

#### ***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).

***Excess Expenditures Over Appropriations***

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

Appropriations Category	Excess Expenditures
General Fund (Combined):	
Other Outgo	\$ 13,883
Charter Schools Special Revenue Fund:	
Classified Salaries	2,356
Child Development Fund:	
Certificated Salaries	1,180
Capital Outlay	41,084

General Fund: The District incurred unanticipated expenditures for other outgo.

Charter Schools Special Revenue Fund: The District incurred unanticipated expenditures for inflationary salary increases.

Child Development Fund: The District incurred unanticipated expenditures for salaries and capital outlay.

***Implementation of New Standards***

The following Governmental Accounting Standards Board (GASB) statements are effective for the current fiscal year:

***GASB Statement No. 101, Compensated Absences***

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave, not be recognized until the leave commences. This Statement also establishes guidance for measuring a liability for leave that has not been used.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

*GASB Statement No. 102, Certain Risk Disclosures*

This Statement requires a government to assess whether a concentration or constraint as they relate to inflows and outflows of resources makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

***Future Standards***

The following Governmental Accounting Standards Board (GASB) statements are effective for future years:

*GASB Statement No. 103, Financial Reporting Model Improvements*

This Statement requires that the information presented in management's discussion and analysis (MD&A) be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

**GASB Statement No. 104, Disclosure of Certain Capital Assets**

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

**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 (\$7,313,000,287 as of June 30, 2025). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$13,037,440. 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 (\$9,693 as of June 30, 2025) 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, 2025 are as follows:

	Fair Value
Cash in County Treasury	\$ 13,037,440
Cash on hand and in banks	9,693
Cash in revolving fund	2,000
Total cash and cash equivalents	\$ 13,049,133



### ***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, 2025 consisted of the following:

	General Fund (Combined)	Charter Schools Special Revenue Fund	Child Developme nt Fund	All Other Government al Funds	Total Governmen tal Funds
Federal programs	\$ 208,875	\$ 143,310	\$ -	\$ 88,140	\$ 440,325
State categorical aid programs	48,891	10,906	12,900	-	72,697
Other state receivables	47,229	-	-	-	47,229
Interest	51,336	38,124	4,302	35,437	129,199
Other local receivables	60,062	76,486	-	-	136,548
Total	<u>\$ 416,393</u>	<u>\$ 268,826</u>	<u>\$ 17,202</u>	<u>\$ 123,577</u>	<u>\$ 825,998</u>

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2025, was as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 214	\$ -	\$ -	214
Work in progress	3,980,270	1,306,815	-	5,287,085
Total capital assets not being depreciated	3,980,484	1,306,815	-	5,287,299
Capital assets being depreciated:				
Buildings	2,541,719	-	-	2,541,719
Improvements of sites	2,276,041	-	-	2,276,041
Equipment	1,240,057	21,029	-	1,261,086
Leased assets	769,253	-	-	769,253
Total capital assets being depreciated	6,827,070	21,029	-	6,848,099
Less: Accumulated depreciation/amortization for:				
Buildings	(2,254,909)	(34,824)	-	(2,289,733)
Improvements of sites	(1,061,820)	(96,359)	-	(1,158,179)
Equipment	(753,750)	(78,058)	-	(831,808)
Leased assets amortization	(581,251)	(76,901)	-	(658,152)
Total accumulated depreciation/amortization	(4,651,730)	(286,142)	-	(4,937,872)
Total capital assets being depreciated/amortized, net	2,175,340	(265,113)	-	1,910,227
Total governmental activities capital assets, net	\$ 6,155,824	\$ 1,041,702	\$ -	\$ 7,197,526

Depreciation/amortization was charged to functions as follows:

Instruction	\$ 60,624
Instructional library, media, and technology	13,580
School site administration	34,366
Home-to-school transportation	29,000
Food services	26,670
All other general administration	32,713
Plant services	89,189
Total	\$ 286,142

**Note 5 - Accounts Payable**

Accounts payable at June 30, 2025 consisted of the following:

	General Fund (Combined)	Charter Schools Special Revenue Fund	Child Development Fund	All Other Governmental Funds	Total Governmental Funds
Vendor payables	\$ 261,921	\$ 287,149	\$ 2,437	\$ 4,310	\$ 555,817
Salaries and benefits	92,931	-	-	-	92,931
Total	<u>\$ 354,852</u>	<u>\$ 287,149</u>	<u>\$ 2,437</u>	<u>\$ 4,310</u>	<u>\$ 648,748</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)	Charter Schools Special Revenue Fund	Child Development Fund	Total Governmental Funds
Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	\$ 8,936	\$ -	\$ -	\$ 8,936
ESSA: School Improvement Funding for LEAs	-	65,754	-	65,754
Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	9,885	-	-	9,885
ESSA: Title III, English Learner Student Program	553	-	-	553
Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants	79,479	-	-	79,479
Child Development: California State Preschool Program	-	-	278,973	278,973
Child Development: CA State Preschool Program Quality Rating and Improvement System (QRIS) Block Grant	-	-	2,416	2,416
Total	<u>\$ 98,853</u>	<u>\$ 65,754</u>	<u>\$ 281,389</u>	<u>\$ 445,996</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, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Other post-employment benefits	\$ 1,705,609	\$ -	\$ (98,185)	\$ 1,607,424	\$ -
Net pension liability	5,962,000	-	(70,000)	5,892,000	-
Compensated absences	54,240	24,341	-	78,581	-
Leases liability	157,253	-	(83,024)	74,229	43,773
Total governmental activities	<u>\$ 7,879,102</u>	<u>\$ 24,341</u>	<u>\$ (251,209)</u>	<u>\$ 7,652,234</u>	<u>\$ 43,773</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, 2025 consisted of:

	Compensated Absences	Benefits	Total
Certificated	\$ 9,043	\$ 3,307	\$ 12,350
Classified	48,496	17,735	66,231
Total	<u>\$ 57,539</u>	<u>\$ 21,042</u>	<u>\$ 78,581</u>

All amounts are due after one year.

**Leases**

The District has leasing arrangements outstanding at year end with an implied 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 obligations are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 43,773	\$ 1,081	\$ 44,854
2027	30,456	231	30,687
Total	<u>\$ 74,229</u>	<u>\$ 1,312</u>	<u>\$ 75,541</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, 2025 are summarized as follows:

	<u>CalSTRS</u>	
	<u>Before</u>	<u>On or After</u>
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	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	19.10%	19.10%
Required State Contribution Rates	10.83%	10.83%



	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 55	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	26.68%	26.68%

\*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, 2025 (measurement date June 30, 2024), California Education Code Section 22950 requires members to contribute monthly to the system 10.21% (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 19.10% of creditable compensation for the fiscal year ended June 30, 2025. For fiscal year June 30, 2025 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.

#### ***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, 2025 (measurement date June 30, 2024), employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the contribution rate was 26.68% of covered payroll.

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, 2025 (measurement date June 30, 2024) the State contributed 10.83% 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. The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District. 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
2022	10.83%	\$ 269,300
2023	10.83%	258,745
2024	10.83%	322,963

Contributions Recognized

For the fiscal year ended June 30, 2025 (measurement period June 30, 2024), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 699,381	\$ 352,976	\$ 1,052,357
Contributions - State On Behalf Payments	322,963	-	322,963
Total Contributions	<u>\$ 1,022,344</u>	<u>\$ 352,976</u>	<u>\$ 1,375,320</u>

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

As of June 30, 2025 (measured June 30, 2024), 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	\$ 3,486,000
CalPERS	2,406,000
Total Net Pension Liability	<u>\$ 5,892,000</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, 2024. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 (STRS) and June 30, 2023 (PERS) rolled forward to measurement date June 30, 2024 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, 2024 and June 30, 2025 were as follows:

	CalSTRS		CalPERS	
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2024	0.004%	0.002%	0.006%	0.007%
Proportion June 30, 2025	0.005%	0.002%	0.007%	0.007%
Change in Proportion	0.001%	0.000%	0.001%	0.000%

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

#### Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 110,000	\$ (180,000)	\$ (70,000)
On Behalf Contribution Amount	322,963	-	322,963
Employer Contributions to Pension Plan	651,232	354,257	1,005,489
Change in Other Outflows/Inflows of Resources	23,421	120,710	144,131
Total Pension Expense	<u>\$ 1,107,616</u>	<u>\$ 294,967</u>	<u>\$ 1,402,583</u>

#### Deferred Outflows and Inflows of Resources

At June 30, 2025, 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	\$ 914,798	\$ 352,976	\$ 1,267,774
Differences between actual and expected experience	394,324	201,702	596,026
Changes in assumptions	15,260	53,179	68,439
Net difference between projected and actual earnings	-	93,456	93,456
Total Deferred Outflows of Resources	<u>\$ 1,324,382</u>	<u>\$ 701,313</u>	<u>\$ 2,025,695</u>

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	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (152,446)	\$ (17,219)	\$ (169,665)
Changes in assumptions	(238,089)	-	(238,089)
Net difference between projected and actual earnings	(14,066)	-	(14,066)
Total Deferred Inflows of Resources	<u>\$ (404,601)</u>	<u>\$ (17,219)</u>	<u>\$ (421,820)</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, 2025. 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	
2026	\$ 781,365	\$ 486,848	\$ (331,602)	\$ (17,219)	\$ 919,392
2027	81,984	220,503	197,359	-	499,846
2028	74,354	23,533	(100,047)	-	(2,160)
2029	74,354	(29,571)	(90,948)	-	(46,165)
2030	74,328	-	(39,682)	-	34,646
Thereafter	237,997	-	(39,681)	-	198,316
Total	<u>\$ 1,324,382</u>	<u>\$ 701,313</u>	<u>\$ (404,601)</u>	<u>\$ (17,219)</u>	<u>\$ 1,603,875</u>

Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2025 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2025	June 30, 2025
Measurement Date	June 30, 2024	June 30, 2024
Valuation Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2007-2022 and 2017-2022	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%	6.90%
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 current mortality assumption uses a base year of 2023 and projected improvement is based on the MP-2021 Ultimate Projection Scale.

(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 6.90% 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.

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 May 2023 with new policies in effect on July 1, 2023. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. 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 Rate of Return*	Long Term Expected Real Rate of Return**
Public Equity	38.00%	8.00%	5.25%
Real Estate	15.00%	6.80%	4.05%
Private Equity	14.00%	9.50%	6.75%
Fixed Income	14.00%	5.20%	2.45%
Risk Mitigating Strategies	10.00%	5.00%	2.25%
Inflation Sensitive	7.00%	6.40%	3.65%
Cash/Liquidity	2.00%	2.80%	0.05%

\*20-30 year geometric average

\*\* Real rates of return are net of assumed 2.75% inflation

CalPERS

Asset Class	Assumed Asset Allocation	Real Return (1)(2)
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%	0.27%
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%	-0.59%

(1) An expected inflation of 2.30% used for this period



(2) Figures are based on the 2021-22 Asset Liability Management Study

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	\$ 6,200,655	\$ 3,574,026
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 3,486,000	\$ 2,406,000
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 1,219,358	\$ 1,440,986

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

**Note 9 - 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, 2025, there were 17 employees that had elected to participate.

**Note 10 - 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, 2025, the following retirees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	
Participating active employees	49
Total number of participants	56

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

**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	2.50%
Salary increases	3.00% per year
Investment return / discount rate	3.97%
Healthcare cost trend rates	5.25% 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, 2024	\$	1,705,609
Changes for the year:		
Service cost		69,324
Interest		64,271
Net changes		(98,185)
Balance at June 30, 2025	\$	1,607,424

There were no changes in benefit terms for the fiscal year ended June 30, 2025. The healthcare cost trend rate changed from 5.50% to 5.25% and the discount rate changed from 3.86% to 3.97%. 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 2.97%	Valuation discount rate 3.97%	1 % Increase 4.97%
Total OPEB liability	\$ 1,699,969	\$ 1,607,424	\$ 1,520,452

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 are one percentage-point lower or one percentage-point higher than the current healthcare trend rate:

	1 % Decrease 4.25%	Health care cost valuation trend 5.25%	1 % Increase 6.25%
Total OPEB liability	\$ 1,483,340	\$ 1,607,424	\$ 1,748,806

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

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of \$161,197.

At June 30, 2025 the District reported the following deferred outflows and inflows of resources related to other postemployment benefits.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Employer contributions subsequent to measurement date	-	125,441
Assumption changes	\$ 106,908	\$ 351,887
Difference between expected and actual experience	137,555	203,069
	<u>\$ 244,463</u>	<u>\$ 680,397</u>

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

Year end June 30	Deferred Inflows of Resources	Deferred Outflows of Resources
2026	\$ 38,427	\$ 198,917
2027	38,427	73,476
2028	38,427	73,476
2029	38,427	73,476
2030	38,427	73,476
Thereafter	<u>52,328</u>	<u>187,576</u>
	<u>\$ 244,463</u>	<u>\$ 680,397</u>

#### **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.

**Note 12 - Restricted Fund Balances**

Restricted fund balances at June 30, 2025 are as follows:

Expanded Learning Opportunities Program	\$	725,093
Educator Effectiveness, FY 2021-22		108,138
Lottery: Instructional Materials		78,909
Special Education Early Intervention Preschool Grant		164,267
Arts, Music, and Instructional Materials Discretionary Block Grant		145,700
Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		3,093
Learning Recovery Emergency Block Grant		497,256
Other Restricted State		1,757
Other Restricted Local		21,000
Student Body Fund		9,693
Child Development Fund		231,170
Cafeteria Special Revenue Fund		29,235
Capital Facilities Fund		52,566
County Schools Facilities Fund		434,447
Total	\$	<u>3,726,512</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, 2025 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, California 93720-2907
FCSIG	Keenan & Associates 10860 Gold Center Drive, Suite 350 Rancho Cordova, California 95670
CRMA I	California Risk Management Authority 9493 N. Fort Washington Road, Suite 101 Fresno, California 93730-0660
OSS	Keenan & Associates 10860 Gold Center Drive, Suite 350 Rancho Cordova, California 95670
STA	Southwest Education Support Center 16644 S. Elm Ave. Fresno, California 93720-2907

**Note 14 - Subsequent Events**

Subsequent events have been evaluated through December 12, 2025, the date these financial statements were available to be issued.



### Required Supplementary Information

West Park Elementary School District  
General Fund (Combined)  
Budgetary Comparison Schedule  
June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF sources:				
State apportionment or State aid	\$ 3,147,660	\$ 3,513,434	\$ 3,103,626	\$ (409,808)
Education protection account funds	938,329	424,989	961,303	536,314
Local sources	242,805	258,705	250,664	(8,041)
Federal revenue	517,794	1,310,883	1,041,246	(269,637)
Other State revenue	916,276	1,194,375	1,140,002	(54,373)
Other local revenue	463,585	531,379	603,827	72,448
Total revenues	<u>6,226,449</u>	<u>7,233,765</u>	<u>7,100,668</u>	<u>(133,097)</u>
Expenditures:				
Current:				
Certificated salaries	2,220,290	2,633,623	2,433,663	(199,960)
Classified salaries	779,592	937,554	701,085	(236,469)
Employee benefits	1,646,615	1,857,021	1,691,980	(165,041)
Books and supplies	629,299	1,101,868	312,909	(788,959)
Services and other	1,883,854	2,461,711	1,659,129	(802,582)
Other outgo	14,435	4,040	17,923	13,883
Direct support / indirect costs	(53,810)	(131,131)	(50,780)	80,351
Capital outlay	250,000	1,301,586	983,793	(317,793)
Debt service:				
Principal	30,578	30,578	30,578	-
Interest and other service charges	3,380	3,380	3,290	(90)
Total expenditures	<u>7,404,233</u>	<u>10,200,230</u>	<u>7,783,570</u>	<u>(2,416,660)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,177,784)</u>	<u>(2,966,465)</u>	<u>(682,902)</u>	<u>2,283,563</u>
Other Financing Sources (Uses):				
Other sources	-	-	(1)	(1)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Net Change in Fund Balance	(1,177,784)	(2,966,465)	(682,903)	2,283,562
Fund Balance, July 1	<u>7,320,602</u>	<u>7,320,602</u>	<u>7,320,602</u>	-
Fund Balance, June 30	<u>\$ 6,142,818</u>	<u>\$ 4,354,137</u>	<u>\$ 6,637,699</u>	<u>\$ 2,283,562</u>

West Park Elementary School District  
Charter Schools Special Revenue Fund  
Budgetary Comparison Schedule  
June 30, 2025

	Budget	Actual	Variance Positive (Negative)
Revenues:			
LCFF sources:			
State apportionment or State aid	\$ 2,036,008	\$ 1,813,247	\$ (222,761)
Education protection account funds	384,421	677,517	293,096
Local sources	150,526	147,337	(3,189)
Federal revenue	240,196	353,918	113,722
Other State revenue	244,326	89,412	(154,914)
Other local revenue	75,000	157,954	82,954
Total revenues	<u>3,130,477</u>	<u>3,239,385</u>	<u>108,908</u>
Expenditures:			
Current:			
Certificated salaries	1,840,041	1,368,117	(471,924)
Classified salaries	438,557	440,913	2,356
Employee benefits	1,032,875	846,181	(186,694)
Books and supplies	553,690	152,771	(400,919)
Services and other	1,166,262	900,139	(266,123)
Direct support / indirect costs	85,267	37,094	(48,173)
Total expenditures	<u>5,116,692</u>	<u>3,745,215</u>	<u>(1,371,477)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,986,215)</u>	<u>(505,830)</u>	<u>1,480,385</u>
Other Financing Sources (Uses):			
Other sources	-	1	1
Total other financing sources (uses)	<u>-</u>	<u>1</u>	<u>1</u>
Net Change in Fund Balance	(1,986,215)	(505,829)	1,480,386
Fund Balance, July 1	5,758,856	5,758,856	-
Fund Balance, June 30	<u>\$ 3,772,641</u>	<u>\$ 5,253,027</u>	<u>\$ 1,480,386</u>

West Park Elementary School District  
Child Development Fund  
Budgetary Comparison Schedule  
June 30, 2025

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other State revenue	\$ 459,770	\$ 189,437	\$ (270,333)
Other local revenue	132,702	140,709	8,007
Total revenues	<u>592,472</u>	<u>330,146</u>	<u>(262,326)</u>
Expenditures:			
Current:			
Certificated salaries	49,515	50,695	1,180
Classified salaries	50,306	23,591	(26,715)
Employee benefits	48,409	37,424	(10,985)
Books and supplies	129,429	628	(128,801)
Services and other	335,531	50,707	(284,824)
Direct support / indirect costs	37,860	13,683	(24,177)
Capital outlay	-	41,084	41,084
Total expenditures	<u>651,050</u>	<u>217,812</u>	<u>(433,238)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(58,578)</u>	<u>112,334</u>	<u>170,912</u>
Other Financing Sources (Uses):			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(58,578)	112,334	170,912
Fund Balance, July 1	118,836	118,836	-
Fund Balance, June 30	<u>\$ 60,258</u>	<u>\$ 231,170</u>	<u>\$ 170,912</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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's portion of the net pension liability (asset)	0.005%	0.004%	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)	3,486,000	3,376,000	3,352,000	2,301,795	4,768,892	4,566,459	4,295,730	4,418,705	3,952,790	3,369,000
State's proportionate share of the net pension liability (asset) associated with the District										
Total	<u>1,599,391</u>	<u>1,617,536</u>	<u>1,678,669</u>	<u>1,158,198</u>	<u>2,458,344</u>	<u>2,450,856</u>	<u>2,468,623</u>	<u>2,623,666</u>	<u>2,242,486</u>	<u>1,782,000</u>
	<u>\$5,085,391</u>	<u>\$4,993,536</u>	<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>
District's covered-employee payroll	\$3,852,475	\$3,505,391	\$2,896,337	\$2,953,224	\$2,909,099	\$2,735,304	\$2,751,705	\$2,557,214	\$2,519,698	\$2,491,000
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	90.49%	96.31%	115.73%	77.94%	163.93%	166.95%	156.11%	172.79%	156.88%	135.25%
Plan fiduciary net position as a percentage of the total pension liability	83.55%	80.62%	81.20%	86.46%	71.72%	72.56%	70.99%	69.46%	69.98%	74.02%

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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's portion of the net pension liability (asset)	0.007%	0.007%	0.007%	0.008%	0.008%	0.009%	0.008%	0.008%	0.008%	0.008%
District's proportionate share of the net pension liability (asset)	\$2,406,000	\$2,586,000	\$2,309,000	\$1,714,803	\$2,514,171	\$2,478,425	\$2,160,248	\$1,958,035	\$1,635,914	\$1,192,000
District's covered-employee payroll	\$1,357,500	\$1,333,057	\$1,340,664	\$1,148,420	\$1,190,379	\$1,246,575	\$1,253,816	\$1,080,304	\$1,054,817	\$1,001,000
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	177.24%	193.99%	172.23%	149.32%	211.21%	198.82%	172.29%	181.25%	155.09%	119.08%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	80.97%	81.58%	69.70%	70.05%	70.85%	71.87%	73.61%	79.43%



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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	651,232	509,058	534,394	439,286	448,484	457,835	443,616	369,006	316,978	267,326
Contributions in relation to the contractually required contribution	(651,232)	(509,058)	(534,394)	(439,286)	(448,484)	(457,835)	(443,616)	(369,006)	(316,978)	(267,326)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$3,852,475	\$3,505,391	\$2,896,337	\$2,953,224	\$2,909,099	\$2,735,304	\$2,751,705	\$2,557,214	\$2,519,698	\$2,491,000
Contributions as a percentage of covered-employee payroll	16.90%	14.52%	18.45%	13.73%	14.64%	14.12%	11.38%	14.43%	12.58%	10.74%

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	354,257	313,795	235,629	236,298	250,322	232,309	214,945	167,782	146,493	118,553
Contributions in relation to the contractually required contribution	(354,257)	(313,795)	(235,629)	(236,298)	(250,322)	(232,309)	(214,945)	(167,782)	(146,493)	(118,553)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$1,357,500	\$1,333,057	\$1,340,664	\$1,148,420	\$1,190,379	\$1,246,575	\$1,253,816	\$1,080,304	\$1,054,817	\$1,001,000
Contributions as a percentage of covered-employee payroll	26.10%	23.54%	17.58%	20.58%	21.03%	18.64%	17.14%	15.53%	13.89%	11.84%

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									
	2025	2024	2023	2022	2021	2020	2019	2018		
Total OPEB liability:										
Service cost	\$ 69,324	\$ 58,678	\$ 83,712	\$ 57,412	\$ 71,720	\$ 67,077	86,817	91,658		
Interest	64,271	49,028	31,128	35,714	43,157	45,968	41,248	41,248		
Changes of benefit terms	-	-	-	-	-	-	-	(40,855)		
Differences between expected and actual experience	-	431,861	-	(49,616)	-	(164,048)	-	-		
Changes of assumptions or other inputs	(9,908)	(1,293)	(181,391)	236,253	77,637	36,460	-	-		
Other adjustments	-	-	-	-	-	-	(179,261)	-		
Benefit payments	(221,872)	(203,454)	(199,497)	(85,912)	(112,378)	(47,944)	(40,855)	-		
Net change in total OPEB liability	(98,185)	334,820	(266,048)	193,851	80,136	(62,487)	(92,051)	92,051		
Total OPEB liability - beginning	1,705,609	1,370,789	1,636,837	1,442,986	1,362,850	1,425,337	1,517,388	1,425,337		
Total OPEB liability - ending	\$ 1,607,424	\$ 1,705,609	\$ 1,370,789	\$ 1,636,837	\$ 1,442,986	\$ 1,362,850	\$ 1,425,337	\$ 1,517,388		
Covered-employee payroll	4,853,857	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	33.12%	40.26%	33.42%	39.93%	36.24%	34.04%	38.10%	0.00%		

Notes to schedule: There were no changes of benefit terms or assumptions in 2025. The following are the discount rates used in each period.

2025	3.97%
2024	3.86%
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  
Schedule of Average Daily Attendance  
Year Ended June 30, 2025

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**West Park Elementary School**

	Second Period Report	Annual Report
Grades TK-3:		
Regular ADA	104.99	105.64
Grades 4-6:		
Regular ADA	98.51	98.46
Grades 7 and 8:		
Regular ADA	56.90	56.52
ADA Total - West Park Elementary	260.40	260.62

**West Park Charter School District - Non-Classroom Based**

	Second Period Report	Annual Report
Grades TK-3:		
Regular ADA	16.58	17.00
Grades 4-6:		
Regular ADA	17.08	17.36
Grades 7 and 8:		
Regular ADA	41.86	43.43
Grades 9-12:		
Regular ADA	90.57	90.94
ADA Total - West Park Charter School District - Non-Classroom Based	166.09	168.73

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, 2025

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Grade Level	Ed. Code 46207 Minutes Requirement	Ed. Code 46207 Adjusted & Reduced	2024-25 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Transitional Kindergarten	36,000	N/A	56,750	180	N/A	Complied
Kindergarten	36,000	N/A	56,750	180	N/A	Complied
Grade 1	50,400	N/A	56,505	180	N/A	Complied
Grade 2	50,400	N/A	56,505	180	N/A	Complied
Grade 3	50,400	N/A	56,505	180	N/A	Complied
Grade 4	54,000	N/A	57,565	180	N/A	Complied
Grade 5	54,000	N/A	57,565	180	N/A	Complied
Grade 6	54,000	N/A	57,565	180	N/A	Complied
Grade 7	54,000	N/A	61,525	180	N/A	Complied
Grade 8	54,000	N/A	61,525	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, 2025

General Fund (Combined)	Budget 2026 (see note a)	2025	2024	2023
Revenue and other financial sources	\$ 6,137,267	\$ 7,100,667	\$ 7,208,191	\$ 8,966,416
Expenditures	7,762,742	7,783,570	7,180,294	6,684,394
Other uses and transfers out	-	-	-	1,158
Total outgo	7,762,742	7,783,570	7,180,294	6,685,552
Change in fund balance (deficit)	(1,625,475)	(682,903)	27,897	2,280,864
Ending fund balance	\$ 5,012,224	\$ 6,637,699	\$ 7,320,602	\$ 7,292,705
Available reserves (see note b)	\$ 2,606,529	\$ 3,965,238	\$ 4,334,848	\$ 6,418,335
Available reserves as a percentage of total outgo	33.6%	50.9%	60.4%	96.0%
Total long-term debt	\$ 7,608,461	\$ 7,652,234	\$ 7,879,102	\$ 6,013,833
Average daily attendance at P-2				
Traditional	260	260	276	278
Charter	166	166	173	219

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 decreased by \$655,006 (9.0%) over the past two years. The fiscal year 2025-2026 budget projects a decrease of \$1,625,475 (24.5%). For an organization of this size, the State recommends available reserves of at least 4% 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, and projects a decrease during the 2025-2026 fiscal year. Total long-term debt has increased by \$1,638,401 over the past two years.

Average daily attendance has decreased by 53 over the past two years. The District anticipates average daily attendance to remain the same during fiscal year 2025-2026.

Notes:

- The budget for 2026 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, 2025

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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  
Year Ended June 30, 2025

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***Charter Schools***

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

Charter Schools

Included in Audit

West Park Charter Academy #0044

Yes

West Park Elementary School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

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	\$ 312,979
Total Child Nutrition Cluster			<u>312,979</u>
Child Nutrition: CACFP Claims - Centers and Family Day Care	10.558	13393	52,077
Farm to School State Formula Grant	10.645	15668	48,089
Total U.S. Department of Agriculture			<u>413,145</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	134,081
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	1,902
Total Special Education Cluster			<u>135,983</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	251,845
ESEA: ESSA School Improvement (CSI) Funding for LEAs	84.010	15438	415,201
Subtotal (84.010)			<u>667,046</u>
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	251,871
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	223,179
Subtotal (84.425)			<u>475,050</u>
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	16,725
ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	16,071
ESEA (ESSA) : Title III, English Learner Student Program	84.365	14346	19,188
ESEA (ESSA): Title V, Part B, Rural & Low Income School Program (aka REAP)	84.358	14356	17,012
Total U.S. Department of Education			<u>1,347,075</u>
Total Federal Programs			<u>\$ 1,760,220</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, *Code of Federal Regulations*, Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (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 did not elect 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, 2025.

The District did not provide any awards to subrecipients.



West Park Elementary School District  
Combining Balance Sheet - All General Funds  
June 30, 2025

	General Fund	Deferred Maintenance Fund	Special Revenue Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Post- employment Benefits	General Fund (Combined)
<b>Assets:</b>					
Cash in County Treasury	\$ 5,644,149	\$ 75,269	\$ 784,737	\$ 58,478	\$ 6,562,633
Cash in revolving fund	2,000	-	-	-	2,000
Accounts receivable	409,629	554	5,779	431	416,393
Due from other funds	303,284	-	-	-	303,284
Total assets	<u>6,359,062</u>	<u>75,823</u>	<u>790,516</u>	<u>58,909</u>	<u>7,284,310</u>
<b>Liabilities and Fund Balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 354,852	\$ -	\$ -	\$ -	\$ 354,852
Due to other funds	192,906	-	-	-	192,906
Unearned revenue	98,853	-	-	-	98,853
Total liabilities	<u>646,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>646,611</u>
<b>Fund Balance:</b>					
<b>Nonspendable fund balances:</b>					
Revolving cash	2,000	-	-	-	2,000
Restricted fund balances	1,745,213	-	-	-	1,745,213
Assigned fund balances	-	75,823	790,516	58,909	925,248
Other unassigned	3,965,238	-	-	-	3,965,238
Total fund balance	<u>5,712,451</u>	<u>75,823</u>	<u>790,516</u>	<u>58,909</u>	<u>6,637,699</u>
Total liabilities and fund balances	<u>\$ 6,359,062</u>	<u>\$ 75,823</u>	<u>\$ 790,516</u>	<u>\$ 58,909</u>	<u>\$ 7,284,310</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, 2025

	General Fund	Deferred Maintenance Fund	Special Revenue Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Post- employment Benefits	General Fund (Combined)
<b>Revenues:</b>					
LCFF sources:					
State apportionment or State aid	\$ 3,103,626	\$ -	\$ -	\$ -	\$ 3,103,626
Education protection account funds	961,303	-	-	-	961,303
Local sources	250,664	-	-	-	250,664
Federal revenue	1,041,246	-	-	-	1,041,246
Other State revenue	1,140,002	-	-	-	1,140,002
Other local revenue	577,102	2,190	22,833	1,702	603,827
Total revenues	<u>7,073,943</u>	<u>2,190</u>	<u>22,833</u>	<u>1,702</u>	<u>7,100,668</u>
<b>Expenditures:</b>					
Current:					
Instruction	3,338,684	-	-	-	3,338,684
Instruction-related services	993,218	-	-	-	993,218
Pupil services	847,763	-	-	-	847,763
Ancillary services	2,117	-	-	-	2,117
General administration	893,170	-	-	-	893,170
Plant services	673,034	-	-	-	673,034
Other outgo	17,923	-	-	-	17,923
Capital outlay	983,793	-	-	-	983,793
Debt service:					
Principal	30,578	-	-	-	30,578
Interest and other service charges	3,290	-	-	-	3,290
Total expenditures	<u>7,783,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,783,570</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(709,627)</u>	<u>2,190</u>	<u>22,833</u>	<u>1,702</u>	<u>(682,902)</u>
<b>Other Financing Sources (Uses):</b>					
Other sources	(1)	-	-	-	(1)
Total other financing sources (uses)	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Net Change in Fund Balance	(709,628)	2,190	22,833	1,702	(682,903)
Fund Balance, July 1	6,422,079	73,633	767,683	57,207	7,320,602
Fund Balance, June 30	<u>\$ 5,712,451</u>	<u>\$ 75,823</u>	<u>\$ 790,516</u>	<u>\$ 58,909</u>	<u>\$ 6,637,699</u>

The accompanying notes are an integral part of this statement.

West Park Elementary School District  
Combining Balance Sheet - Nonmajor Funds  
June 30, 2025

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>			
Cash in County Treasury	\$ 42,906	\$ 584,398	\$ 627,304
Cash on hand and in banks	9,693	-	9,693
Accounts receivable	88,412	35,165	123,577
Total assets	<u>141,011</u>	<u>619,563</u>	<u>760,574</u>
<b>Liabilities and Fund Balance:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 4,310	\$ -	\$ 4,310
Due to other funds	97,773	-	97,773
Total liabilities	<u>102,083</u>	<u>-</u>	<u>102,083</u>
<b>Fund Balance:</b>			
Restricted fund balances	38,928	487,013	525,941
Assigned fund balances	-	132,550	132,550
Total fund balance	<u>38,928</u>	<u>619,563</u>	<u>658,491</u>
Total liabilities and fund balances	<u>\$ 141,011</u>	<u>\$ 619,563</u>	<u>\$ 760,574</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, 2025

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Federal revenue	\$ 365,056	\$ -	\$ 365,056
Other State revenue	71,223	-	71,223
Other local revenue	9,572	63,716	73,288
Total revenues	<u>445,851</u>	<u>63,716</u>	<u>509,567</u>
Expenditures:			
Current:			
Pupil services	491,180	-	491,180
Ancillary services	3,876	-	3,876
Capital outlay	-	302,967	302,967
Total expenditures	<u>495,056</u>	<u>302,967</u>	<u>798,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(49,205)</u>	<u>(239,251)</u>	<u>(288,456)</u>
Net Change in Fund Balance	(49,205)	(239,251)	(288,456)
Fund Balance, July 1	88,133	858,814	946,947
Fund Balance, June 30	<u>\$ 38,928</u>	<u>\$ 619,563</u>	<u>\$ 658,491</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, 2025

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
<b>Assets:</b>			
Cash in County Treasury	\$ -	\$ 42,906	\$ 42,906
Cash on hand and in banks	9,693	-	9,693
Accounts receivable	-	88,412	88,412
Total assets	<u>9,693</u>	<u>131,318</u>	<u>141,011</u>
<b>Liabilities and Fund Balance:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 4,310	\$ 4,310
Due to other funds	-	97,773	97,773
Total liabilities	<u>-</u>	<u>102,083</u>	<u>102,083</u>
<b>Fund Balance:</b>			
Restricted fund balances	9,693	29,235	38,928
Total fund balance	<u>9,693</u>	<u>29,235</u>	<u>38,928</u>
Total liabilities and fund balances	<u>\$ 9,693</u>	<u>\$ 131,318</u>	<u>\$ 141,011</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, 2025

	Student Body Fund	Cafeteria Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Federal revenue	\$ -	\$ 365,056	\$ 365,056
Other State revenue	-	71,223	71,223
Other local revenue	6,498	3,074	9,572
Total revenues	6,498	439,353	445,851
Expenditures:			
Current:			
Pupil services	-	491,180	491,180
Ancillary services	3,876	-	3,876
Total expenditures	3,876	491,180	495,056
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,622	(51,827)	(49,205)
Net Change in Fund Balance	2,622	(51,827)	(49,205)
Fund Balance, July 1	7,071	81,062	88,133
Fund Balance, June 30	\$ 9,693	\$ 29,235	\$ 38,928

The accompanying notes are an integral part of this statement.



West Park Elementary School District  
Combining Balance Sheet - Nonmajor Capital Projects Funds  
June 30, 2025

	Capital Facilities Fund	County Schools Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Nonmajor Capital Projects Funds
<b>Assets:</b>				
Cash in County Treasury	\$ 52,182	\$ 400,635	\$ 131,581	\$ 584,398
Accounts receivable	384	33,812	969	35,165
Total assets	<u>52,566</u>	<u>434,447</u>	<u>132,550</u>	<u>619,563</u>
<b>Liabilities and Fund Balance:</b>				
<b>Liabilities:</b>				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance:</b>				
Restricted fund balances	52,566	434,447	-	487,013
Assigned fund balances	<u>-</u>	<u>-</u>	<u>132,550</u>	<u>132,550</u>
Total fund balance	<u>52,566</u>	<u>434,447</u>	<u>132,550</u>	<u>619,563</u>
Total liabilities and fund balances	<u>\$ 52,566</u>	<u>\$ 434,447</u>	<u>\$ 132,550</u>	<u>\$ 619,563</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, 2025

	Capital Facilities Fund	County Schools Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Nonmajor Capital Projects Funds
Revenues:				
Other local revenue	\$ 11,532	\$ 48,355	\$ 3,829	\$ 63,716
Total revenues	<u>11,532</u>	<u>48,355</u>	<u>3,829</u>	<u>63,716</u>
Expenditures:				
Current:				
Capital outlay	-	302,967	-	302,967
Total expenditures	<u>-</u>	<u>302,967</u>	<u>-</u>	<u>302,967</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,532</u>	<u>(254,612)</u>	<u>3,829</u>	<u>(239,251)</u>
Net Change in Fund Balance	11,532	(254,612)	3,829	(239,251)
Fund Balance, July 1	<u>41,034</u>	<u>689,059</u>	<u>128,721</u>	<u>858,814</u>
Fund Balance, June 30	<u>\$ 52,566</u>	<u>\$ 434,447</u>	<u>\$ 132,550</u>	<u>\$ 619,563</u>

The accompanying notes are an integral part of this statement.

## Other Information

West Park Elementary School District  
Local Education Agency Organization Structure  
June 30, 2025

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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, 2025. The District is currently operating one elementary school and one charter school.

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Governing Board

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Name	Office	Term Expiration
Araceli Lopez	President	2026
Fernando Alvarez	Clerk	2026
Aida Garcia	Member	2028
Michael Smith	Member	2028
Yaritza Astudillo	Member	2028

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Administration

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Dr. Brian Clark  
Superintendent

Tamita Boyd  
Chief Business Officer

## Other Independent Auditor 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, 2025, 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, 2025.

**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 or significant deficiencies may exist that were not 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, 2025



**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, 2025. 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, 2025.

**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, *Code of Federal Regulations*, Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (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*

Linger, Peterson & Shrum  
Fresno, California  
December 12, 2025

## **Independent Auditor's Report on State Compliance and on Internal Control Over 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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, (K-12 Audit Guide), published by the Education Audit Appeals Panel, applicable to the District's state program requirements identified below for the year ended June 30, 2025.

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, 2025.

#### **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 *2024-25 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 *2024-25 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 *2024-25 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 *2024-25 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
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
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Yes

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

Proposition 28 Arts and Music in Schools	Yes
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	Yes
Educator Effectiveness	Not applicable
Expanded Learning Opportunities Grant (ELO-G)	Not applicable
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes

**Charter Schools:**

Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
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.

#### **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 *2024-25 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,



Linger, Peterson & Shrum  
Fresno, California  
December 12, 2025

**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, <i>Code of Federal Regulations</i> , Part 200, paragraph 200.516(a)?	No

Identification of major programs:

<b>Name of federal program or cluster</b>	<b>Assistance Listing Number (ALN)</b>
ESF Section 1 – Elementary and Secondary Education	84.425
Title I	84.010

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 <i>2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting</i> ?	No
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.

There were no state award findings or questioned costs.

West Park Elementary School District  
Summary Schedule of Prior Audit Findings  
June 30, 2025

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<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
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There were no prior year findings or questioned costs.

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**PUBLIC  
COMMENT  
PERIOD  
RE: CLOSED  
ITEMS**



# **CLOSED SESSION**

