



Oak Park Unified School District Board of Education Meeting - January 24, 2023 Agenda - 1075

Date: Tuesday, January 24, 2023

Place: **Oak Park High School Presentation Room - G9**
899 N. Kanan Road, Oak Park, CA 91377

Members of the public will have the right to observe the meeting in person and on www.opusd.org/livestream and offer public comment in person at the meeting.

Time: **Closed Session: 5:00 pm**
Open Session: 6:00 pm

The Mission of the Oak Park Unified School District is to provide students with a strong foundation for learning, which meets the challenge of the present and of the future through a balanced education that includes academic achievement, personal growth, and social responsibility.

BOARD OF EDUCATION

Denise Helfstein, Board President
Tina Wang, Vice President
Soyon Hardy, Clerk of the Board
Megan Lantsman, Member
Jim Moynihan, Member
Tess Leong, Student Board Member

ADMINISTRATION

Dr. Jeff Davis, Superintendent
Ragini Aggarwal, Executive Assistant and Communications Coordinator
Adam Rauch, Assistant Superintendent, Business & Administrative Services
Stewart McGugan, Assistant Superintendent, Human Resources
Tammy Herzog, Assistant Superintendent, Educational Services

Enoch Kwok, Direct, Educational Technology & Information Systems

Marcus Konantz, Director, Pupil Services

Brendan Callahan, Director Bond Program, Sustainability, Maintenance, and Operations

Sara Ahl, Director of Extended Care Programs

Brad Benioff, Director of Student Support and School Safety

NEXT MEETING-Regular Meeting, Tuesday, February 28, 2023, Oak Park High School, Presentation Room, G9

AGENDA IS POSTED AT SCHOOL OFFICES & THE DISTRICT WEBSITE:

<https://www.oakparkusd.org/Page/10981>

LAND ACKNOWLEDGEMENT STATEMENT, Approved by the Board of Education on May 18, 2021

The Oak Park Unified School District acknowledges the original inhabitants of the land that our school district encompasses. The land that our schools and facilities rest on has been the home to the Ventureño Chumash indigenous communities for at least the last 13,000 years. Please join us in honoring these ancestral grounds by expressing gratitude for the people who stewarded this land throughout the generations and continue to do so. We also celebrate the resilience and strength that all Indigenous people have shown and continue to show in our region and beyond in the face of systemic injustice.

Page

1. CALL TO ORDER CLOSED SESSION: 5:00 pm

2. PUBLIC SPEAKERS – CLOSED SESSION AGENDA ITEMS

The speaker cards are available in the Board Room and must be completed and handed to Ragini Aggarwal, Communications Coordinator/Executive Assistant, prior to the beginning of the meeting. To ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

The President of the Board will inquire if there are any public comments with respect to any item appearing on the regular meeting agenda or on any issue within the jurisdiction of the Governing Board. Individual speakers will be allowed three minutes to address the Board on each agenda or non-agenda item. Please adhere to the stipulated three minutes for your comments. The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the Board president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard.

Your comments are greatly appreciated. However, in regard to comments which are not on the agenda, the Board cannot enter into a formal discussion at this time, nor can a decision be made. Matters warranting discussion may be placed on a future agenda. Thank you for your cooperation and compliance with these guidelines.

3. RECESS TO CLOSED SESSION FOR DISCUSSION AND/OR ACTION ON THE FOLLOWING ITEMS:

3.1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Pursuant to Government Code Paragraph (1) of subdivision (d) of Section 54956.9

Case No: 56-2022-00566683-CU-WM-VTA

3.2. SUPERINTENDENT’S GOALS

3.3. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): one case

3.4. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE:

Government Code Section 54957

3.5. PUBLIC EMPLOYEE EMPLOYMENT: Campus Supervisor, Sub-Custodians, Walk-on-Coaches, Secondary Teacher

4. CALL TO ORDER - RECONVENE IN OPEN SESSION AT:

4.1. ROLL CALL

4.2. FLAG SALUTE

4.3. REPORT OF CLOSED SESSION ACTIONS TAKEN

4.4. ADOPTION OF AGENDA

Action Required - Adoption of Agenda and preferential vote of student board member.

4.5. PUBLIC SPEAKERS: SPEAKERS ON AGENDA AND NON-AGENDA ITEMS

Please adhere to the stipulated three minutes for your comments. The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the Board president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard.

4.6. PRESENTATION OF PARTNER IN EDUCATION AWARD TO FORMER VENTURA COUNTY SUPERVISOR LINDA PARKS

- 4.7. **REMARKS FROM BOARD MEMBERS**
- 4.8. **REMARKS FROM STUDENT BOARD MEMBER**
- 4.9. **REMARKS FROM THE SUPERINTENDENT**

5. BUSINESS SESSION - CONSENT AGENDA

Board Bylaw 9324 requires Board approval of minutes from previous meetings.

- 5.1. Minutes of the December 13, 2022 Organizational Meeting and Special Meetings held on December 20, 2022 and January 11, 2023 9 - 17
[Minutes of Organizational Meeting 12-13-2022.pdf](#) 
[Minutes of Special Board Meeting 12-20-2022.pdf](#) 
[Minutes of Special Board Meeting 1-11-2023.pdf](#) 
- 5.2. Approve Public Employee Employment/Changes Classified Personnel 18 - 19
Pursuant to Board Policies 4112 and 4212, Board approval is required for public employee employment and changes.
[Classified Personnel Report 2022-23 - January 24, 2023.pdf](#) 
- 5.3. Approve Public Employee Employment/Changes Certificated Personnel 20 - 21
Pursuant to Board Policies 4112 and 4212, Board approval is required for public employee employment and changes.
[Certificated Personnel Report 2022-23 - January 24, 2023.pdf](#) 
- 5.4. Ratify Purchase Orders December 1 - December 31, 2022 22 - 27
Board Policy 3300 requires Board approval of Purchase Orders.
[Coversheet Ratify PO Report 1 24 2023.pdf](#) 
[PO Report Dec 2022.pdf](#) 
- 5.5. Approve Quarterly Report on Williams Uniform Complaints – January 2023 28 - 29
Education Code 35185 and Administrative Regulation 1312.4 requires Board approval of each quarterly report regarding complaints related to instructional materials, teacher vacancy or misassignment, or facility conditions.

[Coversheet Quarterly Williams Complaints 1 24 2023.pdf](#) 

[January 2023 Williams UCP Quarterly Report.pdf](#) 

- 5.6. Accept 2022-2023 First Period Attendance Report 30 - 36

Education Code 41601 requires Board approval of the District's Average Daily Attendance for all full school months during the period between July 1 and December 31.

[Coversheet P-1 ADA Report 2022-2023 1 24 2024.pdf](#) 

[P-1 22-23 Attendance 1 24 2023.pdf](#) 

- 5.7. Approve Student Teaching Agreement with Loyola 37 - 49

Marymount University, Los Angeles - January 2023-June 2024

Pursuant to Board Policy 4112.21, this agreement will provide practice teaching at District Schools to students enrolled in the teacher education program at Loyola Marymount University.

[Coversheet Approve Student Teaching Agreement with LMU 2023-2024 1 24 2023.pdf](#) 

[OPUSD LMU Student Teacher Agreement 1 24 2023.pdf](#) 

- 5.8. Approve Out of State Travel for staff to Attend the Glazier 50

Clinic for Football Coaches February 9 - 12, 2023 Las Vegas, NV
Board Policy 3350 requires Board approval for employees out of state travel.

[Coversheet Approve out of State travel for staff to attend the Glazier Clinic Feb 9-12, 2023 Las Vegas, NV.pdf](#) 

- 5.9. Approve Out of State Travel for Staff to Attend the Green 51 - 52

Schools Conference (GSC) February 27 - March 1, 2023 New Orleans, LA

Board Policy 3350 requires Board approval for employees out of state travel.

[Coversheet Approve out of State travel for staff to attend the Green Schools Conference \(GSC\) Feb 27 - Mar 1, 2023 New Orleans, LA.pdf](#)



Action Requested - Approval of Consent Agenda, a preferential vote of the student board member.

6. EDUCATIONAL SERVICES

- 6.1. Approve Resolution #23-01 Pupil Attendance Alternatives AB 99 – District of Choice (DOC) Space Availability for 2023-24 53 - 55
According to Education Code 48301 and Board Policy 5117, the Board shall establish the number of students accepted for admittance into the district through this program.
- [Coversheet Approve Resolution #23-01 Pupil Attendance Alternatives AB 99 – DOC Space Availability for 2023-24 1 24 2024.pdf](#) 
[Res #23-01 DOC Space Availability OPUSD 1 24 2023.pdf](#) 
- Action Requested - Approval of Resolution and Acceptance of District of Choice Applicants and preferential vote of the student board member.
- 6.2. California School Dashboard 2023 Presentation 56 - 81
The California School Dashboard (Dashboard) is an online tool that shows how local educational agencies and schools perform on state and local indicators included in California's school accountability system. The 2022 CA Dashboard results were publicly released in December. Information regarding OPUSD's CA Dashboard performance will be shared at this meeting.
- [Coversheet Presentation CA 2022 Dashboard 1 24 2023.pdf](#) 
[Presentation CA School Dashboard Presentation.pdf](#) 
- 6.3. Presentation on the Ethnic Studies Requirement for High Schools in California 82 - 88
All schools in California serving students in grades 9-12 must add Ethnic Studies as a graduation requirement commencing with the graduating class of 2029-30. Staff will provide an overview of the proposed implementation of this curriculum.
- [Coversheet Presentation Ethnic Studies Requirement.pdf](#) 
[Presentation CA Assembly Bill 101 Ethnic Studies.pdf](#) 
- 6.4. Approval and Certification of 2022-23 Minimum Instructional Minutes for K-12 OPUSD Schools 89 - 115
Education Code Sections 46200 and 46201 establish the number of annual instructional days and minutes that must be offered in order for the District to receive Average Daily Attendance (ADA) funding as a part of our local control funding formula grant apportionment.
- [Coversheet Approval and Certification of 2022-23 Minimum Instructional Minutes 1 24 2023.pdf](#) 
[Instructional Minutes and Bell Schedules for 2022-2023.pdf](#) 

Action Requested - Approval and Certification of 2022-23
Minimum Instructional Minutes for K-12 OPUSD Schools

7. BUSINESS SERVICES

- 7.1. Discussion on the Governor’s January Budget Proposal for 2023-2024 116 - 120
Staff will provide an overview of the Governor's Budget proposal for 2023-2024 and its likely impact on OPUSD.
[Coversheet Governor's 2023-24 Budget Proposal.pdf](#) 
[CDE 23-24 Budget Overview.pdf](#) 
- 7.2. Accept Annual Audit Reports for Fiscal Year 2021-2022 121 - 210
Education Code 41020 and Board Policy 3460 require the Board to approve the annual audit report of the district’s financial records and accounts.
[Coversheet Accept Annual Audit Reports for the fiscal Year 2021-22 1 24 2023.pdf](#) 
[Oak Park Board Communication Letter from Auditor 2021-22.pdf](#) 
[Oak Park Unified SD 2021-22 FINAL Audit.pdf](#) 
Action Requested - Acceptance of annual financial audit and preferential vote of the student board member.

8. INFORMATION ITEMS

- 8.1. Monthly Cash Flow Report 211 - 215
[Coversheet Cash Flow Report 1 24 2023.pdf](#) 
[Cash Flow for Period Ending December 2022.pdf](#) 
- 8.2. Monthly Measure S Status Report 216 - 219
[Coversheet Monthly General Fund Budget Report 1 24 2023.pdf](#) 
[Fiscal13a - Financial Statement - Through December 2022.pdf](#) 
- 8.3. Monthly General Fund Budget Report 220 - 223
[Coversheet Measure S Bond Project Status Report 1 24 2023.pdf](#) 
[Measure S Status Report 01-17-2023.pdf](#) 

9. OPEN DISCUSSION/FUTURE AGENDA ITEMS

- 9.1. The next Regular Meeting is scheduled for February 28, 2022 at 6:00 pm.

10. ADJOURNMENT:

Motion to adjourn required.

11. NOTICES:

- 11.1. *In accordance with the Americans with Disabilities Act (ADA), if you require special accommodations to participate in a board meeting, including but not limited to an American sign language interpreter, documentation in accessible formats, or accommodations should contact the superintendent's office 72 hours prior to the meeting to enable the district to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Phone (818) 735-3206 or e-mail: raggarwal@opusd.org*
- 11.2. *Students and parents/guardians can request that directory information or personal information of the student or parent/guardian, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes. This request must be made in writing to the secretary or clerk of the Board. (Board Bylaw 9322)*

Educating Compassionate and Creative Global Citizens

**MINUTES OF ORGANIZATIONAL BOARD MEETING 12-13-2022 #1072
BOARD OF EDUCATION**

CALL TO ORDER/MEETING PLACE

The Superintendent, Dr. Jeff Davis presided over the Organizational meeting until the new Board President was elected. Dr. Davis called the regular meeting to order at 6:00 p.m. at Oak Park High School Presentation Room, G9, 899 N. Kanan Road, Oak Park.

I. ADMINISTRATION OF OATH OF OFFICE

Dr. Davis administered the oath of office to the newly elected board members, Soyon Hardy, Megan Lantsman, and Jim Moynihan.

Members of the public were able to observe the meeting using a published live stream link or attend in person. Members of the public were able to submit public comments via an online form before the board meeting as well as submit them at the Board meeting as outlined in the agenda.

BOARD PRESENT

Mrs. Soyon Hardy, Mrs. Denise Helfstein, Mrs. Megan Lantsman, Mr. Jim Moynihan, Mrs. Tina Wang, and Tess Leong (student board member.)

STAFF PRESENT

Dr. Jeff Davis, Superintendent, Mr. Adam Rauch, Assistant Superintendent, Business Services, Mr. Stew McGugan, Assistant Superintendent of Human Resources, Mr. Byron Jones, Director of Fiscal Services, Mr. Brendan Callahan, Director of Bond Programs, Sustainability, Maintenance and Operations, and Mrs. Ragini Aggarwal, Communications Coordinator and Executive Assistant to the Superintendent/Board

FLAG SALUTE

Dr. Jeff Davis led the Pledge of Allegiance to the Flag.

ADOPTION OF AGENDA

On motion of Denise Helfstein, seconded by Soyon Hardy, the Board of Education adopted the agenda as presented. Motion carried Aye: Hardy, Helfstein, Lantsman, Moynihan, Wang. No - 0. Absent – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

PUBLIC SPEAKERS

Mr. Mat McClenahan, Principal of Oak Park High School welcomed the board and introduced himself to the new board members.

OPEN COMMUNICATIONS/PRESENTATIONS

VI. BOARD REORGANIZATION

a. Election of Officers of the Board of Education

On nomination of Tina Wang, seconded by Soyon Hardy, the Board of Education appointed Denise Helfstein, President of the Board for 2023. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

Mrs. Denise Helfstein, newly elected Board President for 2023, assumed leadership of the meeting.

On nomination of Soyon Hardy, seconded by Jim Moynihan, the Board of Education appointed Tina Wang, Vice President of the Board for 2023. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

On nomination of Megan Lantsman, seconded by Denise Helfstein, the Board of Education appointed Soyon Hardy, Clerk of the Board for 2023. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

b. Approve Proposed Board Meeting Schedule for Calendar Year 2023

On motion of Tina Wang, seconded by Jim Moynihan, the Board of Education approved the Board Meeting Schedule for Calendar Year 2023. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

c. Approve Designation of Secretary/Authorized Agent of the Board of Education

On motion of Jim Moynihan, seconded by Soyon Hardy, the Board of Education approved the appointment of Dr. Jeff Davis as the Secretary/Authorized Agent of the Board of Education. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

d. Approve Certification of Signatures

On motion of Tina Wang, seconded by Soyon Hardy, the Board of Education approved the Certification of Signatures. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

e. Select and Approve School Board Representative to the County Committee on School District Organization

On nomination of Jim Moynihan, seconded by Tina Wang, the Board of Education appointed Denise Helfstein, School Board Representative to the County Committee on School District Organization. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

f. Confirmation and Designation of Board Representatives to District Committees

On motion of Denise Helfstein, seconded by Jim Moynihan, the Board of Education approved names of Board members to serve on District Committees during 2023 as discussed at the meeting. Board members recommended that the staff review meeting frequency and advise the board via email if there are any changes. Student Board member will notify staff which committees she would like to attend. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

g. Review and Revise Board Governance Calendar for 2023

On motion of Tina Wang, seconded by Denise Helfstein, the Board established a sub-committee of the board and appointed Board President Denise Helfstein and Clerk of the Board Soyon Hardy to work with Dr. Davis and Ragini to review the governance calendar to align better so that the board reports are more spread out between meetings and review the handbook for any other updates that need to be made and to bring it for review and approval at the special meeting to be held on December 20, 2022. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

IV. OPEN COMMUNICATIONS/PRESENTATIONS

REPORT FROM BOARD MEMBERS

Board Member Denise Helfstein congratulated Soyon, Megan, and Jim on their election. Denise shared that the Board wants to collaborate with Dr. Davis and the staff. It was an excellent opportunity to learn together with the new board members. All the board members attended the annual CSBA conference in San Diego from November 30th to December 3rd, and they were joined by Tess Leong, Dr. Davis, Mr. Adam Rauch, and Mrs. Ragini Aggarwal. Denise reported that she attended the Technology Committee Meeting, the ELPAC meeting, the Awareness Week at OPHS with Board member Wang, the Readers/Writers training session at Oak Hills,

Board Member Tina Wang congratulated Jim, Megan, and Soyon on their election. Tina reported that she

attended the annual CSBA conference, Awareness Week. Tina wished all the seniors awaiting the results of early admissions the very best and wished everyone a happy holiday.

Board Member Soyon Hardy reported that she attended the Curriculum Council and the Safe Kids Task Force and will attend the Diversity and Equity Task Force later this month. Soyon visited the wellness center as part of the task force and encouraged everyone to take a tour and the excellent work the wellness counselor is doing.

Board Member Jim Moynihan shared that he was excited to be part of the Board and enjoyed being part of the CSBA conference. He was inspired by the various elected representatives from all across the state.

Board Member Megan Lantsman introduced herself and shared about herself and her family. Megan thanked Derek Ross and Drew Hazelton for their service and thanked the staff for sharing information to help her be prepared for the meeting. Megan reported that she attended safety training with Commander Pentis and wished everyone a happy and healthy holiday season.

Student Board Member Tess Leong congratulated the newly elected board members. Tess reported that she attended the CSBA student board member training session and was inspired and learned a lot about how student board members can make a difference in the student body. Tess reported that the final exams season is approaching, and ASB has organized an In-N-Out truck to bring some fun during finals week. Tess wished everyone a happy holiday season.

Superintendent Jeff Davis congratulated the newly elected Board members and said he was looking forward to working with the Board. Dr. Davis thanked Mrs. Melville and Oak Hills Principal Erik Warren for inviting him to participate in the 5th grade colonial days unit. Dr. Davis attended Awareness Week at OPHS, loved the theme of hope to end the year, and thanked Mrs. Jenny Charrett and Janet Svoboda for leading the Advanced Peer Counseling students. He reported that he enjoyed participating in the CSBA annual conference with the Board. Dr. Davis wished all the students the best of luck for finals and wished everyone a restful and enjoyable winter break. Dr. Davis thanked the work being done by our wellness counselors and guidance counselors. Dr. Davis also shared that the WASC visiting team highlighted the importance of access for our students to classes and activities. We will continue to work towards helping kids reach their fullest potential.

B.1. CONSENT AGENDA

On motion of Soyon Hardy, seconded by Tina Wang, the Board of Education approved the Consent Agenda. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

- a. [Approve Minutes of Regular Board Meeting November 15, 2022](#)
- b. [Approve/Ratify Public Employee/Employment Changes 01CL254335-01CL254365 & 01CE12198-01CE12229](#)
- c. [Ratify Purchase Orders – November 1 - November 30, 2022](#)
- d. [Approve Overnight Trip for Oak Park High School Winter Sports Teams to CIF Playoffs](#)
- e. [Approve Renewal of Contract with Super CO OP\(USDA\) Foods and Purchase Delivery for 2023](#)

B2. BUSINESS SERVICES

- a. [Discuss and Approve District Capacity/Enrollment Projections/District of Choice Vacancy Projections for School Year 2023-2024](#)

On motion of Jim Moynihan, seconded by Soyon Hardy, the Board of Education approved the District Capacity/Enrollment Projections/District of Choice Vacancy Projections for School

Year 2023-2024. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

b. [Adopt Resolution #2022-15 Authorizing Procurement for Network Infrastructure and Approve Contract for Consulting Services](#)

On motion of Tina Wang, seconded by Jim Moynihan, the Board of Education Resolution #2022-15 Authorizing Procurement for Network Infrastructure and Approve Contract for Consulting Services. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

c. [Approve Fiscal Year 2022-23 First Interim Financial Report, Certification and Budget Revisions](#)

On motion of Tina Wang, seconded by Denise Helfstein, the Board of Education approved the Fiscal Year 2022-23 First Interim Financial Report, Certification and Budget Revisions. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

d. [Approve Appointment to the Oak Park Citizens' Oversight Committee for the 2022-2024 Term](#)

On motion of Jim Moynihan, seconded by Soyon Hardy, the Board of Education approved the reappointment of Aprylle Beck for a second term on the Oak Park Citizens' Oversight Committee for the 2022-2024 Term. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

B3. BOARD POLICIES

a. [Approve Amendment to Board Policy 3110 - Transfer of Funds](#)

On motion of Soyon Hardy, seconded by Tina Wang, the Board of Education approved the Amendment to Board Policy 3110 - Transfer of Funds as first and final reading. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

b. [Approve Amendment to Board Policy and Administrative Regulation 3550 - Food Service/Child Nutrition Program](#)

On motion of Soyon Hardy, seconded by Tina Wang, the Board of Education approved the Amendment to Board Policy and Administrative Regulation 3550 - Food Service/Child Nutrition Program as first and final reading. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

c. [Approve Amendment to Board Policy and Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund](#)

On motion of Jim Moynihan, seconded by Denise Helfstein, the Board of Education approved the Amendment to Board Policy and Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund as first and final reading. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

d. [Approve Amendment to Board Policy and Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education](#)

On motion of Jim Moynihan, seconded by Megan Lantsman, the Board of Education approved the Amendment to Board Policy and Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education as first and final reading. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

e. [Approve Amendment to Board Policy, Administrative Regulation, and Exhibits 6173 - Education for Homeless Children](#)

On motion of Megan Lantsman, seconded by Jim Moynihan, the Board of Education approved the Amendment to Board Policy, Administrative Regulation, and Exhibits 6173 - Education for Homeless Children as first and final reading. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

f. [Approve Amendment to Board Bylaw 9150 Student Board Members](#)

On motion of Jim Moynihan, seconded by Soyon Hardy, the Board of Education approved the Amendment to Board Bylaw 9150 Student Board Members as first and final reading. Motion carried Aye – Hardy, Helfstein, Lantsman, Moynihan, Wang. No – 0. Tess Leong, Student Board Member – Preferential Vote: Aye.

OPEN DISCUSSION

1. Review and Discuss the Roll-out of the Diligent Community Agenda Management Platform – tabled for special board meeting.
2. Discuss Dates of Special Board Meeting in December/January – special board meeting to be held on December 20th and January 11th.
3. Discussed items to be added to the upcoming special board meeting.

RECESS TO CLOSED SESSION FOR DISCUSSION AND/OR ACTION ON THE FOLLOWING ITEMS:

A. CONFERENCE WITH LABOR NEGOTIATORS: Government Code 54957.6

Agency Designated Representatives: Adam Rauch and Stewart McGugan

Employee Organizations: Oak Park Teachers Association and Oak Park Classified Association

B. SUPERINTENDENT’S GOALS

The board recessed to closed session at 8:38 pm.

ADJOURNMENT

There being no further business before this Board, the Organizational meeting is declared adjourned at 10:40 p.m.

Date _____ President of the Board

Date _____ Clerk or Secretary of the Board

**MINUTES OF SPECIAL BOARD MEETING
BOARD OF EDUCATION**

12-20-2022 #1073

CALL TO ORDER/MEETING PLACE

The Board of Education President, Mrs. Denise Helfstein, called the special meeting to order at 5:02 p.m. at Oak Park Unified School District, Conference Room, 5801 Conifer Street, Oak Park.

Members of the public were able to attend in person.

BOARD PRESENT

Mrs. Denise Helfstein, President, Mrs. Tina Wang, Vice President, Mrs. Soyon Hardy, Clerk, Mrs. Megan Lantsman, Member, and Mr. Jim Moynihan, Member.

BOARD ABSENT

None

PUBLIC COMMENTS

None

A. RECESS TO CLOSED SESSION FOR DISCUSSION AND/OR ACTION ON THE FOLLOWING ITEMS:

- 1. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION**
Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): one case
- 2. SUPERINTENDENT’S GOALS**
- 3. CONFERENCE WITH LABOR NEGOTIATORS:** Government Code 54957.6
Agency Designated Representatives: Adam Rauch and Stewart McGugan
Employee Organizations: Oak Park Teachers Association and Oak Park Classified Association

The Board adjourned to Closed Session at 5:03 p.m.

CALL TO ORDER/MEETING PLACE

The Board of Education President, Mrs. Denise Helfstein, called the special meeting to order at 6:52 p.m. at Oak Park Unified School District, Conference Room, 5801 Conifer Street, Oak Park.

Members of the public were able to attend in person.

BOARD PRESENT

Mrs. Denise Helfstein, President, Mrs. Tina Wang, Vice President, Mrs. Soyon Hardy, Clerk, Mrs. Megan Lantsman, Member, and Mr. Jim Moynihan, Member.

BOARD ABSENT

None

STAFF PRESENT

Dr. Jeff Davis, Superintendent, Mr. Adam Rauch, Assistant Superintendent of Business Services, Mrs.

Tammy Herzog, Assistant Superintendent of Educational Services, Mr. Stew McGugan, Assistant Superintendent of Human Resources, Mrs. Ragini Aggarwal, Communications Coordinator and Executive Assistant to the Superintendent/Board.

FLAG SALUTE

Denise Helfstein led the Pledge of Allegiance to the Flag.

REPORT OF CLOSED SESSION ACTIONS TAKEN – December 13, 2022 and December 20, 2022
Board President, Denise Helfstein reported that there was no action taken at the December 13, 2022 meeting and this meeting.

ADOPTION OF AGENDA

On motion of Denise Helfstein, seconded by Soyon Hardy, the Board of Education moved item B.2 up and adopted the rest of the agenda as presented. Motion carried Aye: Hardy, Helfstein, Lantsman, Moynihan, Wang. No - 0. Absent – 0.

PUBLIC COMMENTS

None

OPEN SESSION

B. ACTION

2. Discuss Universal Transitional Kindergarten/Discovery Kindergarten

Staff provided an update implementation of the Universal Transitional Kindergarten related to the following:

- Proposed Transitional Kindergarten eligibility dates
- Enrollment projections (elementary projections) and Staffing
- Funding and Funding
- Impact on the Measure S Framework

1. Review and Approve Revised Governance Calendar and Handbook

On motion of Jim Moynihan, seconded by Tina Wang, the Board of Education approved the revised governance handbook. Motion carried Aye: Hardy, Helfstein, Lantsman, Moynihan, Wang. No - 0. Absent – 0.

3. Review and Discuss the Roll-out of the Diligent Community Agenda Management Platform

Staff provided an overview of the new agenda management platform and shared a sample agenda with the Board for their review. The plan is to move towards the new agenda management platform for the board and the public in the upcoming months.

There being no further business before this Board, the special meeting held on December 20, 2022 is declared adjourned at 8:36 p.m.

Date President of the Board

Date Clerk or Secretary of the Board

MINUTES OF SPECIAL BOARD MEETING 1-11-2023 #1074
BOARD OF EDUCATION

CALL TO ORDER/MEETING PLACE

The Board of Education President, Mrs. Denise Helfstein, called the special meeting to order at 5:08 p.m. at Oak Park Unified School District, Conference Room, 5801 Conifer Street, Oak Park.

Members of the public were able to attend in person.

BOARD PRESENT

Mrs. Denise Helfstein, President, Mrs. Tina Wang, Vice President, Mrs. Soyon Hardy, Clerk, Mrs. Megan Lantsman, Member, and Mr. Jim Moynihan, Member.

BOARD ABSENT

None

PUBLIC COMMENTS

None

A. RECESS TO CLOSED SESSION FOR DISCUSSION AND/OR ACTION ON THE FOLLOWING ITEMS:

1. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): one case

The Board adjourned to Closed Session at 5:08 p.m.

CALL TO ORDER/MEETING PLACE

The Board of Education President, Mrs. Denise Helfstein, called the special meeting to order at 6:35 p.m. at Oak Park Unified School District, Conference Room, 5801 Conifer Street, Oak Park.

Members of the public were able to attend in person.

BOARD PRESENT

Mrs. Denise Helfstein, President, Mrs. Tina Wang, Vice President, Mrs. Soyon Hardy, Clerk, Mrs. Megan Lantsman, Member, and Mr. Jim Moynihan, Member.

BOARD ABSENT

None

STAFF PRESENT

Dr. Jeff Davis, Superintendent, Mr. Adam Rauch, Assistant Superintendent of Business Services, Mrs. Tammy Herzog, Assistant Superintendent of Educational Services, Mr. Stew McGugan, Assistant Superintendent of Human Resources, Mr. Brendan Callahan, Director of Bond Programs, Sustainability, Maintenance and Operations, and Mrs. Ragini Aggarwal, Communications Coordinator and Executive Assistant to the Superintendent/Board.

FLAG SALUTE

Denise Helfstein led the Pledge of Allegiance to the Flag.

REPORT OF CLOSED SESSION ACTIONS TAKEN

Board President, Denise Helfstein reported that there was no action in closed session tonight.

ADOPTION OF AGENDA

On motion of Tina Wang, seconded by Soyon Hardy, the Board of Education adopted the agenda as presented. Motion carried Aye: Hardy, Helfstein, Lantsman, Moynihan, Wang. No - 0. Absent – 0.

PUBLIC COMMENTS

None

OPEN SESSION

B. ACTION

1. Discuss Universal Transitional Kindergarten/Discovery Kindergarten

The Board discussed the staff proposal regarding expanding the Transitional Kindergarten eligibility dates for the 2023-2024 to September 1, 2024 and to change the name from Discovery Kindergarten to Transitional Kindergarten with the program content remaining the same to align with the name that is used by the state in CA. Board requested that with the proposed expansion staff should review and provide additional information to them about the following:

- The fiscal impacts on the general fund and the Measure S fund and framework.
- Explore alternative sources of funds.
- Impacts on capital improvement projects and overall budgeting processes.
- Egress/ingress of younger children for drop-off/pick-up.
- Explore feasibility of plumbing/restrooms/sinks in any leased portables needed for additional TK or K classrooms.

The Board also requested regular updates on the expansion of the transitional Kindergarten.

2. California School Board Association Annual Conference Update

Board members, Student Board member, Dr. Davis, Adam Rauch, and Ragini Aggarwal attended the Annual CSBA conference and expo in San Diego from November 30-December 3, 2022. The Board reviewed notes and shared information received at this conference.

There being no further business before this Board, the special meeting held on January 11, 2022 is declared adjourned at 9:06 p.m.

Date President of the Board

Date Clerk or Secretary of the Board

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.2. APPROVE CLASSIFIED PERSONNEL ACTIONS AS RECOMMENDED BY THE SUPERINTENDENT
ISSUE: APPROVAL/RATIFICATION OF CLASSIFIED PERSONNEL ACTIONS

CONSENT

AUTHORIZATION TO HIRE

Number	Name	Position	Start Date	Fund	Site
CL254366	Luisa Kapitz	Campus Supervisor	12/15/2022	General	MCMS
CL254367	David Contreras	Sub-Custodian	12/19/2022	General	DO
CL254368	Armando Gonzalez	Sub-Custodian	12/19/2022	General	DO
CL254369	Bret Botwin	Walk-On-Coach - Not to Exceed \$3,500.00	12/19/2022	Coaches, Athletics	OPHS
CL254370	Merit Ghodrat	Walk-On-Coach - Not to Exceed \$3,500.00	1/12/2023	Coaches, Athletics	OPHS
CL254371	Kristopher McDaniel	Walk-On-Coach - Not to Exceed \$3,500.00	1/12/2023	Coaches, Athletics	OPHS
CL254372	Charles Rosenfeld	Walk-On-Coach - Not to Exceed \$3,500.00	1/12/2023	Coaches, Athletics	OPHS
CL254373	Monika Agrawal	Walk-on-Coach - (Special Ed Assessments)	1/12/2023	Special Education	DO

AUTHORIZATION TO PAY STIPEND

Number	Name	Position	Start Date	Fund	Salary	Site
CL254374	Nicola Kerns	Cheer Coach	10/12/2022	Site	\$900	MCMS
CL254375	Mara Lynn Smialek	Cheer Coach	10/12/2022	Site	\$900	MCMS
CL254376	Kevin Fukagawa	Band Coach	11/1/2022	Site	\$3,000	OPHS
CL254377	Nicola Kerns	JV Head Coach Cheer Winter	10/12/2022	Site	\$2,000	OPHS
CL254378	Mara Smialek	Varsity Head Coach Cheer Winter	10/12/2022	Site	\$3,000	OPHS
CL254379	Angelea Balden	Varsity Assistant Coach Cheer Winter	10/12/2022	ASB Donation	\$2,000	OPHS
CL254380	Anthony Hogan	Soccer Boys Assistant Coach	10/12/2022	ASB Donation	\$1,500	OPHS

IN-SERVICE CHANGE

Number	Name	Change	Effective Date	Fund	Site
CL254381	Ashleigh Rodriguez	The Assistant Site Leader Working out of class as Site Leader	10/31/2022	Fund 120	BES
CL254382	Teri Kane	The Assistant Site Leader Working out of class as Site Leader	12/6/2022	Fund 120	ROES
CL254383	Ashleigh Rodriguez	Site Leader from Assistant Site Leader	12/12/2022	Fund 120	BES
CL254384	Loretta Brown	LOA Medical	1/9/2023	General	OPHS
CL254385	Dawn Dee Ducich	Campus Supervisor LOA	1/9/2023	General	MCMS
CL254386	Adrianna Alejo	Decrease in hours Instructional Assistant III	1/23/2023	Special Education	OHES
CL254387	Nishita Bhide	Increase in Hours Instructinal Assistant II	1/20/2023	Special Education	MCMS

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.2. APPROVE CLASSIFIED PERSONNEL ACTIONS AS RECOMMENDED BY THE SUPERINTENDENT
SEPERATION

Number	Name	Position	Effective Date	Separation Type	Site
CL254388	Nathan Schrimpf	Campus Supervisor	12/22/2022	Resignation	BES
CL254389	Myet Chai	Department Clerk Counseling Department	1/21/2023	Resignation	OPHS
CL254390	Nicole Wayman	Instructional Assistant I Reading	3/25/2023	Resignation	ROES

Prepared by: Stewart McGugan Assistant Superintendent, Human Resources

Respectfully Submitted,

Jeff Davis, Ed.D
 Superintendent

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.3 APPROVE CERTIFICATED PERSONNEL ACTIONS AS RECOMMENDED BY THE SUPERINTENDENT
ISSUE: APPROVAL/RATIFICATION OF CERTIFICATED PERSONNEL ACTIONS

CONSENT

AUTHORIZATION TO HIRE

Number	Name	Position	Start Date	Fund	Site
01CE12230	Ryan Yeager	Teacher	12/15/2022	General	MCMS

AUTHORIZATION TO PAY STIPEND

Number	Name	Position	Start Date	Fund	Salary	Site
01CE12231	Amy Sinnamon	Math Intervention	12/01/2022	LCAP	\$10,000	MCMS
01CE12232	Kim Connelly	Math Intervention	12/01/2022	LCAP	\$10,000	MCMS
01CE12233	Elya Fletcher	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	MCMS
01CE12234	Tiffany Johnson	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	MCMS
01CE12235	Carole Jones	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	MCMS
01CE12236	Susan Mach	Prep Period & Scheduling Day	08/09/2022	SPED	\$1,500	MCMS
01CE12237	Rebecca Custodio	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	OPHS
01CE12238	Gina Goodridge	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	OPHS
01CE12239	Kellie Groww	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	OPHS
01CE12240	Danielle Hazlewood	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	OPHS
01CE12241	Alyssa Santos	Prep Period & Scheduling Day	08/09/2022	SPED	\$2,500	OPHS
01CE12242	Adam Nielson	Post Season Head Coach Girls' Tennis	11/14/2022	ASB	\$100	OPHS
01CE12243	Vic Anderson	Class Size Overages (December 2022)	12/01/2022	General	\$70	OPHS
01CE12244	Kathy Bowman	Class Size Overages (December 2022)	12/01/2022	General	\$104	OPHS
01CE12245	Anastasia Kokiousis	Class Size Overages (December 2022)	12/01/2022	General	\$152	OPHS
01CE12246	Leslie Miller	Class Size Overages (December 2022)	12/01/2022	General	\$56	OPHS
01CE12247	Jeff Smith	Class Size Overages (December 2022)	12/01/2022	General	\$62	OPHS
01CE12248	Alexandria Gless	EEAC Member	10/13/2022	LCAP	\$500	OHES
01CE12249	Jaclyn Longo	Administrator Designee	01/09/2023	General	\$10,000	ROES
01CE12250	Sandra Hirano	Class Size Overages (December 2022)	12/01/2022	General	\$320	BES
01CE12251	Brandie Pryor	Class Size Overages (December 2022)	12/01/2022	General	\$320	BES
01CE12252	Allison Elbaz	Class Size Overages (December 2022)	12/01/2022	General	\$320	BES
01CE12253	Erik Squire	Class Size Overages (December 2022)	12/01/2022	General	\$320	BES
01CE12254	Danielle McKendry	Class Size Overages (December 2022)	12/01/2022	General	\$320	ROES
01CE12255	Tahnee Munoz	Class Size Overages (December 2022)	12/01/2022	General	\$480	ROES
01CE12256	Lynnae Gaeta	Class Size Overages (December 2022)	12/01/2022	General	\$480	ROES
01CE12257	Maureen McDowell	Class Size Overages (December 2022)	12/01/2022	General	\$320	ROES

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.3 APPROVE CERTIFICATED PERSONNEL ACTIONS AS RECOMMENDED BY THE SUPERINTENDENT
ISSUE: APPROVAL/RATIFICATION OF CERTIFICATED PERSONNEL ACTIONS

CONSENT

IN-SERVICE CHANGE/ADDITIONAL HOURS

Number	Name	Change	Effective	Fund	Site
01CE12258	Frances Hermosillo	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12259	Jacob Fisch	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12260	Katie Creason	Lunch/Nutrition Line Help	12/05/2022	Child Nutrition	MCMS
01CE12261	Katie Creason	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12262	Kim Winthrop	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12263	Malia Cadle	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12264	Brittany Gibson	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12265	Raymond Gonzales	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12266	Michael O'Hagan	Lunch/Nutrition Line Help	01/09/2023	Child Nutrition	MCMS
01CE12267	Brittany Braverman	Return from Baby Bonding	01/09/2023	General	MCMS/OPHS
01CE12268	Katie White-Lague	Increase 0.5 - 0.6 FTE	01/11/2023	General	OPIS

SEPARATION

Number	Name	Position	Effective	Separation	Site
01CE12269	Al Calce	Middle School Teacher	12/22/2022	Retirement	MCMS

Prepared by: Stewart McGugan Assistant Superintendent, Human Resources

Respectfully Submitted,

 Jeff Davis, Ed.D.
 Superintendent

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.4. RATIFY PURCHASE ORDERS – DECEMBER 1 THROUGH DECEMBER 31, 2023

CONSENT

ISSUE: Shall the Board ratify the following purchase orders issued for the period December 1 through December 31, 2023?

BACKGROUND: Purchase Order Report listing all purchase orders issued during the reporting period is included for the Board review. All purchase orders have been approved by an administrator as a necessary expense and are budgeted for and within the budget authorization of the account. The Board is requested to ratify the purchase order from December 1 through December 31, 2023?

FISCAL IMPACT: All purchase orders listed are approved by an administrator and included in the Budget.

BOARD POLICY: Pursuant to Board Policy 3300 Expenditures/Expending Authority - The Board is required to review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

GOAL: In support of District Goal #4- Utilizing resources efficiently and responsibly.

ALTERNATIVES:

1. Ratify the Purchase Order Report as submitted.
2. Do not ratify the Purchase Order Report.

RECOMMENDATION: Alternative No. 1

Prepared by: Byron Jones, Director Fiscal Services
Adam Rauch, Assistant Superintendent, Business and Administrative Services

Respectfully submitted,

Jeff Davis, Ed.D.
Superintendent

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep.	_____	_____	_____	_____

Includes Purchase Orders dated 12/01/2022 - 12/31/2022

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
010-4100 Approved Textbooks and Core Cu					
P23-00482	HEINEMANN	005	OHES Gr 4 Graphic Novels	010-4100	246.23
P23-00494	McGraw-Hill School Education Holdings, LLC	005	2022-23 OVHS Marine Bio Text	010-4100	1,068.92
Total:010-4100 Approved Textbooks and Core Cu					1,315.15
010-4330 Other Materials and Supplies N					
B23-00144	Document Systems	012	Ricoh Color Copies	010-4330	648.55
B23-00187	AARDVARK CLAY & SUPPLIES INC	013	Art/Supply/Art/Music/Mat Grant	010-4330	1,000.00
P23-00485	Revolution Office	012	Disc: Classroom Printers	010-4330	619.91
P23-00488	Revolution Office	009	Printer for Speech	010-4330	309.95
P23-00489	TechnoKids Inc	012	SWP: AME Pathway	010-4330	40.00
P23-00493	Wenger Corporation	012	Arts & Music Block Grant: Instrument Storage	010-4330	14,410.19
P23-00496	Amazon Capital Services, Inc.	012	Disc: Office Supplies	010-4330	64.34
P23-00497	Amazon Capital Services, Inc.	012	SWP: AME Pathway	010-4330	115.78
P23-00498	Amazon Capital Services, Inc.	012	SWP: AME pathway	010-4330	1,291.99
P23-00499	Amazon Capital Services, Inc.	004	Whiteboard Supt's office DO	010-4330	56.30
P23-00500	Amazon Capital Services, Inc.	004	Privacy Window Protection for Kitchen Window	010-4330	26.48
P23-00509	Wenger Corporation	013	Band Locker & Supplies/Art/Music & Mat Grant	010-4330	49,425.08
P23-00510	Concepts School & Office Furn	004	Ergonomic Chairs for Staff per Assessments	010-4330	1,024.77
P23-00511	Uline	004	Pallet Truck for District Office Use	010-4330	694.02
P23-00512	Amazon Capital Services, Inc.	013	Ink Crtridges/Oth Suppl/Design, Vis, Med	010-4330	357.05
P23-00513	Amazon Capital Services, Inc.	013	Misc Supply/Wellness Ctr/PFA	010-4330	720.30
P23-00514	Amazon Capital Services, Inc.	004	Ergo Items for Staff Evals	010-4330	282.53
P23-00515	Amazon Capital Services, Inc.	004	Tools for M & O Dept.	010-4330	90.04
P23-00524	NICK RAIL MUSIC	013	Misc. Strings/Art/Music & Mat Grant	010-4330	12,534.31
P23-00527	Amazon Capital Services, Inc.	013	Misc Suppl/Wellness Ctr./PFA	010-4330	329.83
Total:010-4330 Other Materials and Supplies N					84,041.42
010-5200 Travel and Conference					
P23-00504	Computer Using Educators, Inc dba CUE, Inc	005	22-23 Spring CUE Registration Jackie Longo	010-5200	389.00
Total:010-5200 Travel and Conference					389.00
010-5560 Trash / Sewer Services					
B23-00156	Triunfo Water & Sanitation	004	2022 - 2023 Sewer Service Annual Fee	010-5560	188,278.08
Total:010-5560 Trash / Sewer Services					188,278.08
010-5600 Rents, Leases, and Repairs					
P23-00114	REC Solar Commercial Corp	004	Replace Failed SK Inv 1 @OPHS	010-5600	3,027.35

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Includes Purchase Orders dated 12/01/2022 - 12/31/2022

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P23-00495	California Marquee	000	Diagnose and Repair LED Pole Sign @OPHS	010-5600	550.00
P23-00505	Pacific Floor Company	004	2022 Gym Floor Recoat @OPHS	010-5600	5,336.00
P23-00516	M/M Mechanical, Inc	004	Emergency Repair Leak Under Kitchen Ramp @OPHS	010-5600	21,541.38
P23-00517	REC Solar Commercial Corp	004	Remove and Install Failed Inv A1 @OHES	010-5600	3,748.89
P23-00518	M/M Mechanical, Inc	004	Increase Vents to prevent sewer smell @MCMS	010-5600	838.51
Total:010-5600 Rents, Leases, and Repairs					35,042.13
010-5800	Professnl/Consult Serv & Opera				
P23-00483	Southwinds Transportation	012	DON: Bus - Science Olympiad	010-5800	1,645.60
Total:010-5800 Professnl/Consult Serv & Opera					1,645.60
010-5820	Other Operating Expense				
P23-00479	Los Angeles Charter Transportation, Inc	012	Opima: Buses for Knott's	010-5820	2,750.00
P23-00480	Southwinds Transportation	012	Disc: Band Transportation	010-5820	590.60
P23-00481	Interstate Striping & Signs	004	Restripe Existing Game Court - Four Square @OHES	010-5820	1,900.00
P23-00484	Chumash Indian Museum	009	Donation- Parents/PTA	010-5820	640.00
P23-00486	Southwest School Supply	009	Innovation lab supplies	010-5820	172.76
P23-00487	Leonis Adobe Association	011	Parent funded field trip--4th grade	010-5820	1,344.00
P23-00501	Amazon Capital Services, Inc.	005	OHES 4th Gr Science Supplies	010-5820	28.41
P23-00507	B&H	013	Misc software/oth exp/CTEIG	010-5820	354.57
P23-00519	McGraw-Hill School Education Holdings, LLC	005	ROES Number Worlds Materials	010-5820	515.97
P23-00520	McGraw-Hill School Education Holdings, LLC	005	OHES Number Worlds Order	010-5820	260.96
P23-00521	McGraw-Hill School Education Holdings, LLC	005	BES Number Worlds Supplies	010-5820	338.53
P23-00523	TUMBLEWEED EDUCATIONAL ENTERPRISES INC	011	Parent funded field trip--4th grade	010-5820	735.00
P23-00525	Inform to Inspire	001	2022-2023 Annual Services Contract	010-5820	9,000.00
T23-00005	Incident IQ, LLC	007	Incident IQ Help Desk License Renewal	010-5820	15,389.51
Total:010-5820 Other Operating Expense					34,020.31
120-4330	Other Materials and Supplies N				
P23-00478	Amazon Capital Services, Inc.	028	EZ ups for Ext. Care site	120-4330	482.59
P23-00502	Amazon Capital Services, Inc.	028	Batteries for speaker-OHES ext. care	120-4330	19.29
P23-00526	Amazon Capital Services, Inc.	028	Supplies for Ext. Care program-Winter Break	120-4330	543.25
Total:120-4330 Other Materials and Supplies N					1,045.13
130-4330	Other Materials and Supplies N				
FS23-00023	Amazon Capital Services, Inc.	025	Wire Shelves OPHS Snack Bar	130-4330	64.51

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Includes Purchase Orders dated 12/01/2022 - 12/31/2022

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
Total:130-4330 Other Materials and Supplies N					64.51
211-4330	Other Materials and Supplies N				
P23-00491	Agoura Lock Technologies, Inc.	004	Proj 22-09S Padlock and Combination Change OHES	211-4330	139.64
P23-00522	Johnstone Supply	004	Proj 22-05S Parts & Supplies Kitchen Equip Install	211-4330	4,000.00
Total:211-4330 Other Materials and Supplies N					4,139.64
211-5820	Other Operating Expense				
P23-00465	Barnhart Balfour Beatty, Inc B alfour Beatty Construction	004	CM Services Oct 2022 #54000	211-5820	3,725.00
P23-00506	Barnhart Balfour Beatty, Inc B alfour Beatty Construction	004	CM Services Nov 2022 #55000	211-5820	2,170.86
Total:211-5820 Other Operating Expense					5,895.86
211-6209	Main Construction-Buildings				
DIR23-00002	Courtyard Construction, Inc.	004	Proj 22-12S Shade Sails @ROES	211-6209	147,750.00
P23-00490	Tricore Enterprises Inc	004	Proj 22-18S School Marquee Mount @OVHS	211-6209	25,479.01
P23-00492	Agoura Lock Technologies, Inc.	004	Proj 22-11S Rekey and Combination Change OPHS	211-6209	270.00
P23-00503	Thousand Oaks Electric	004	Proj 22-05S Upgrade Kitchen Freezer/Refrig @DO	211-6209	3,485.00
P23-00508	M/M Mechanical, Inc	004	Proj 22-05S Kitchen Upgrade for Oven Osmosis DW	211-6209	43,558.00
Total:211-6209 Main Construction-Buildings					220,542.01
211-6272	Construction Management Fees				
P23-00465	Barnhart Balfour Beatty, Inc B alfour Beatty Construction	004	CM Services Oct 2022 #54000	211-6272	12,885.00
P23-00506	Barnhart Balfour Beatty, Inc B alfour Beatty Construction	004	CM Services Nov 2022 #55000	211-6272	7,509.14
Total:211-6272 Construction Management Fees					20,394.14
Total Number of POs				58	Total
					596,812.98

Fund Recap

Fund	Description	PO Count	Amount
010	General Fund	45	344,731.69
		Total Fiscal Year 2023	344,731.69
120	Child Development Fund	3	1,045.13
		Total Fiscal Year 2023	1,045.13
130	Cafeteria Fund	1	64.51
		Total Fiscal Year 2023	64.51

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Includes Purchase Orders dated 12/01/2022 - 12/31/2022

Fund Recap (continued)

Fund	Description	PO Count	Amount
211	Measure S Facilities & Tech	9	250,971.65
		Total Fiscal Year 2023	250,971.65
		Total	596,812.98

Location Key

- 000 District Wide Programs / Undesignated 004 Business Administration
- 005 Curriculum
- 007 Technology Coordinator
- 009 Brookside Elementary School
- 011 Red Oak Elementary School
- 012 Medea Creek Middle School
- 013 Oak Park High School
- 015 Oak View High School
- 023 Oak Park Neighborhood School
- 028 Extended Care

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Includes Purchase Orders dated 12/01/2022 - 12/31/2022

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
010-4330	Other Materials and Supplies N			
B23-00101	10,000.00	010-4330	General Fund/Other Materials and Supplies N	4,000.00
B23-00112	1,400.00	010-4330	General Fund/Other Materials and Supplies N	400.00
			Total:010-4330 Other Materials and Supplies N	4,400.00
010-5200	Travel and Conference			
P23-00444	840.00	010-5200	General Fund/Travel and Conference	120.00
			Total:010-5200 Travel and Conference	120.00
010-5600	Rents, Leases, and Repairs			
P23-00281	2,557.04	010-5600	General Fund/Rents, Leases, and Repairs	1,057.04
			Total:010-5600 Rents, Leases, and Repairs	1,057.04
010-5820	Other Operating Expense			
P23-00015	1,000.00	010-5820	General Fund/Other Operating Expense	500.00
			Total:010-5820 Other Operating Expense	500.00
130-4330	Other Materials and Supplies N			
FS23-00007	60,000.00	130-4330	Cafeteria Fund/Other Materials and Supplies N	14,109.72
			Total:130-4330 Other Materials and Supplies N	14,109.72
130-4700	Food Purchases			
FS23-00001	110,000.00	130-4700	Cafeteria Fund/Food Purchases	14,638.80
FS23-00002	70,000.00	130-4700	Cafeteria Fund/Food Purchases	20,000.00
FS23-00015	60,000.00	130-4700	Cafeteria Fund/Food Purchases	19,633.00
			Total:130-4700 Food Purchases	54,271.80
			Total PO Changes	74,458.56

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Page 5 of 5

TO: BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT 5.5. APPROVE QUARTERLY REPORT ON WILLIAMS UNIFORM COMPLAINTS – JANUARY 2023

CONSENT

ISSUE: Shall the Board of Education Approve the Quarterly Williams Uniform Complaints - January 2023?

BACKGROUND: As a result of a lawsuit filed against the State of California, the State Legislature passed several bills that codified the negotiated settlement to the suit. One of the many requirements of this legislation is for school districts to establish a uniform complaint process to allow parents or members of the public to register written complaints regarding textbook/instructional materials sufficiency, teacher vacancy or missassignment, and hazardous conditions of school facilities.

Education Code 35186 requires the Superintendent or designee to report summarized data on the nature and resolution of all Williams Uniform Complaints on a quarterly basis to the Board of Education and the County Office of Education. For the quarterly period of October 1, 2022 through December 31, 2022 there were no complaints filed with any school in the District.

FISCAL IMPACT: None

BOARD POLICY: Pursuant to Administrative Regulation 1312.4 - On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled public Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints

GOAL: In support of LCAP Goal #1 - Support high academic achievement for all students

ALTERNATIVES: 1. Approve the Quarterly Report on Williams Uniform Complaints – October 2022.
 2. Do not approve the Quarterly Report on Williams Uniform Complaints

RECOMMENDATION: Alternative #1.

Respectfully submitted,

 Jeff Davis, Ed.D.
 Superintendent

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep	_____	_____	_____	_____

Quarterly Report on Williams Uniform Complaints
 [Education Code Section 35186]
 Fiscal Year 2022-23

District: Oak Park Unified School District
 Person completing this form: Tammy Herzog
 Title: Assistant Superintendent of Educational Services

Quarterly Report Submission Date: October 31, 2022 (7/1/22 to 9/30/22)
 (check one) January 31, 2023 (10/1/22 to 12/31/22)
 April 28, 2023 (1/1/23 to 3/31/23)
 July 31, 2023 (4/1/23 to 6/30/23)

Date for information to be reported publicly at governing board meeting: 1/24/2023

Please check the box that applies:

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

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

Dr. Jeff Davis

 Name of District Superintendent

 Signature of District Superintendent

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.6 ACCEPT 2022-2023 FIRST PERIOD ATTENDANCE REPORT

CONSENT

ISSUE: Shall the Board receive, review, and accept the 2022-2023 First Period (P-1) Attendance Report on the status of the District's Average Daily Attendance (ADA) ending with the fourth school month?

BACKGROUND: The District's Local Control Funding Formula (LCFF) funding is based on its ADA, which is reported to the State three times annually. The First Period Attendance Report, commonly referred to as P-1, is filed with the State at the end of the fourth school month. The Second Period Attendance Report, typically called P-2, reports the average of month one through the last school month that ends on or before April 15th of the current school year (usually Month 7). The District's actual LCFF funding is based on the P-2 Report. The third and final report, the Annual Report, is filed at the conclusion of the fiscal year. The first reporting period has concluded and the District's P-1 Report follows for the Board's information and review.

BOARD POLICY: N/A - Education Code 41601 requires governing board of each school district to report to the Superintendent of Public Instruction during each fiscal year the average daily attendance of the district for all full school months during (1) the period between July 1 and December 31, inclusive, to be known as the "first period" report for the first principal apportionment.

GOALS: N/A

FISCAL IMPACT: None; the First Period Attendance Report is generated in compliance with Education Code requirements.

RECOMMENDATION: For information and approval

Prepared by: Julie Townsend, Senior Accountant
 Byron Jones, Director of Fiscal Services

Respectfully submitted,

Jeff Davis, Ed.D.
 Superintendent

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep	_____	_____	_____	_____

Principal Apportionment Data Collection (PADC)

Certification Signature Form

County: Ventura

Fiscal Year: 22-23

LEA: Oak Park USD

Reporting Period: P-1

CDS Code: 56- 73874

Data ID: C24AC7F0
(from PADC application certification file)

- Attendance School District
- Necessary Small School
- Transfer of Funds Alternative Rate Option
- Attendance Charter School
- Charter School Physical Location
- Attendance County Office of Education
- Attendance District Funded County Programs

Any inquiries concerning this report should be directed to:

Contact Name: Julie Townsend

Phone: 818-735-3244

E-Mail: jtownsend@opusd.org

I hereby certify that, to the best of my knowledge, all data has been compiled and reported in accordance with all applicable laws, regulations and instructions.

Charter School Official: _____
(if applicable) Signature

Charter School Official: _____ Date: _____
(if applicable) Printed Name/Title

LEA District Superintendent: Jeff Davis
Signature

LEA District Superintendent: Jeff Davis Date: 1-5-2023
Printed Name

County Superintendent of Schools: _____
Signature

County Superintendent of Schools: Dr. César Morales Date: _____
Printed Name

Principal Apportionment Data Collection (PADC)

Processing Cycle: 2022-23 P-1 , Reporting Period: 2022-23 P-1

Home / Data Entry / School District / Oak Park Unified / Attendance School District

Attendance School District

Record Information



Entity Information

County: Ventura
District: Oak Park Unified
CDS Code: 56 73874 0000000
Data ID: C24AC7F0

Validation Information

Number of Records: 1
Number of Errors: 0
Number of Warnings: 0
Passed Data Validation: Yes

Details

Last Saved By: [jtownsend88](#)
Last Saved Date: 1/5/2023 12:21:36 PM
Last Validation By: [jtownsend88](#)
Last Validation Date: 1/5/2023 12:22:02 PM

Certification Information

School District: [OPUSD](#) - 1/5/2023 12:41:12 PM
County Office of Education: None

Regular ADA

Data ID

C24AC7F0

Does the school district have Transitional Kindergarten (TK) ADA to report?

A-0

YES (include TK ADA on Line A-1 and report TK ADA only on Line B-5)

A-0a

NO

A-0b

Regular ADA

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
A-1	1,000.69	862.84	685.32	1,509.66	4,058.51

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

A-2	0	0	0	0	0
-----	---	---	---	---	---

Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions

A-3	0	0	0	0	0
-----	---	---	---	---	---

Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)

A-4	0	0	0	0	0
-----	---	---	---	---	---

Community Day School [EC 48660] (Divisor 70/135/180)

A-5	0	0	0	0	0
-----	---	---	---	---	---

ADA Totals (Sum of A-1 through A-5)

A-6	1,000.69	862.84	685.32	1,509.66	4,058.51
-----	----------	--------	--------	----------	----------

Other

Independent Study

Full-Time Traditional Independent Study ADA, pursuant to EC 51747, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
B-1	7.03	16.93	32.38	123.53	179.87

Full-Time Traditional Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-2	0	0	0	0	0
-----	---	---	---	---	---

Course Based Independent Study ADA, pursuant to EC 51749.5, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-3	0	0	0	0	0
-----	---	---	---	---	---

Course Based Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-4	0	0	0	0	0
-----	---	---	---	---	---

Transitional Kindergarten

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1 through A-5, TK/K-3 Column, First Year ADA Only)

B-5	81.23				81.23
-----	-------	--	--	--	-------

Continuation Education and Opportunity Classes

ADA for Students in Continuation Education included in Section A (Line A-1, Grades 9-12 Column)

B-6				22.82	22.82
-----	--	--	--	-------	-------

ADA for Students in Opportunity Classes included in Section A (Line A-1, Total Column)

B-7					0
-----	--	--	--	--	---

Prior Year ADA Adjustments

PRIOR YEAR ADA ADJUSTMENT (P-1 AND P-2 ONLY)

Prior Year P-2 ADA for pupils attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year [EC 42238.051 (a)(2)(B)(ii)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
C-1	0	0	0	0	0

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

C-2	0	0	0	0	0
-----	---	---	---	---	---

ADA Totals (C-1 + C-2)

C-3	0	0	0	0	0
-----	---	---	---	---	---

Prior Year P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year [EC 42238.051 (a)(2)(B)(i)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

C-4	0	0	0	0	0
-----	---	---	---	---	---

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

C-5	0	0	0	0	0
-----	---	---	---	---	---

ADA Totals (C-4 + C-5)

C-6	0	0	0	0	0
-----	---	---	---	---	---

GAIN OR LOSS OF ADA DUE TO A REORGANIZATION OR TRANSFER OF TERRITORY [EC 42238.05 (a)(3)]. IF THE ADA ADJUSTMENT IS A LOSS, REPORT THE LOSS AS A NEGATIVE NUMBER IN LINES C-7 THROUGH C-14.

Third Prior Year

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

C-7	0	0	0	0	0
-----	---	---	---	---	---

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

C-8	0	0	0	0	0
-----	---	---	---	---	---

ADA Totals [C-7 + C-8]

C-9	0	0	0	0	0
-----	---	---	---	---	---

Second Prior Year

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

C-10	0	0	0	0	0
------	---	---	---	---	---

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

C-11	0	0	0	0	0
------	---	---	---	---	---

ADA Totals [C-10 + C-11]

C-12

Prior Year

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

C-13

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

C-14

ADA Totals [C-13 + C-14]

C-15

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.7 APPROVE STUDENT TEACHING AGREEMENT WITH LOYOLA MARYMOUNT UNIVERSITY FOR 2023-2024

CONSENT

ISSUE: Shall the Board of Education enter into Student Teaching Agreement with, Loyola Marymount University for 2023-2024?

BACKGROUND: Loyola Marymount University (LMU) desires to enter into an agreement with Oak Park Unified School District for the purpose of providing supervised, practical learning experiences in connection with a student teaching to students of LMU. This agreement with LMU will permit LMU to place Teacher Candidates for a Field Experience with District Teachers, with an aim to co-construct a mutually beneficial arrangement for clinical preparation and the continuous improvement of Teacher Candidates, and to share accountability for Teacher Candidate outcomes.

Staff is recommending that the Board approve affiliation agreement with LMU to offer practicums opportunities for LMU student teachers. Our staff will benefit from the contributions of the students participating in the supervised practice and the District would provide staff to mentor and supervise student interns and assist the University in the supervised practice. The Agreement is included for the Board review.

FISCAL IMPACT: None

BOARD POLICY: Pursuant to Board policy 4112.21 the District can provide instruction and supervision appropriate for the student intern's level of preparation and continued learning for clinical education.

GOAL: In support of OPUSD Goal # 4 - Provide professional growth opportunities for all staff.

ALTERNATIVES:

1. Approve Student Teaching Agreement with LMU for 2023-2024.
2. Do not approve the Student Teaching Agreement with LMU.

RECOMMENDATION: Alternative #1

Prepared by: Stewart McGugan, Assistant Superintendent of Human Resources

Respectfully submitted,

Jeff Davis Ed.D.,
Superintendent

BOARD OF EDUCATION MEETING, JANUARY 24, 2023

Approve a Student Teaching Agreement with LMU for 2023-2024

Page 2

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep.	_____	_____	_____	_____

Student Teaching Agreement-Credential Programs

This Agreement (the “AGREEMENT”) entered into between the LOYOLA MARYMOUNT UNIVERSITY, School of Education, hereafter referred to as “UNIVERSITY,” and the Oak Park Unified School District, hereinafter referred to as “AGENCY.” UNIVERSITY and AGENCY may be referred to herein individually as a “Party” and collectively as the “Parties.”

Recitals

WHEREAS, AGENCY and UNIVERSITY desire to enter into an agreement for AGENCY to provide teaching experience through practice teaching to students enrolled in teacher training curricula of the UNIVERSITY; and

WHEREAS, any such agreement may provide for the payment for the services rendered by the Agency of an amount not to exceed the actual cost to the Agency of the services rendered; and

WHEREAS, the payment provided herein is intended to be transmitted promptly by the Agency to the supervising teacher as compensation for and recognition to services performed for the student teacher in the supervisory teacher’s charge.

NOW, THEREFORE, it is mutually agreed between the UNIVERSITY and AGENCY as follows:

1. Definitions

- a. “Practice teaching” as used herein and elsewhere in this agreement means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of AGENCY, in the schools or classrooms in which the practice teaching is provided.
- b. “Student Teacher” as used herein and elsewhere in this agreement means a student enrolled in teacher training curricula of the UNIVERSITY and engaged in Practice Teaching under the supervision of the AGENCY.

2. **Term.** The term of this Agreement shall commence on January 1, 2023, and terminate on June 30, 2024. The parties may agree to annual extensions after expiration of the initial term.

3. Termination or Amendment.

- a. This Agreement may be terminated or amended in writing at any time by mutual written consent of the parties to this Agreement and may be terminated by either party for any reason by giving the other party 90 days advance written notice to the other party; provided, however, that credential candidates shall be allowed to conclude any ongoing assignments.
- b. AGENCY may refuse to accept for practice teaching any student of the UNIVERSITY assigned to practice teaching in AGENCY, and upon request of AGENCY, the UNIVERSITY shall terminate the assignment of any student of the UNIVERSITY to practice teaching in the AGENCY.

4. AGENCY Responsibilities

AGENCY responsibilities are described on the Exhibit A, “AGENCY Responsibilities” attached hereto and incorporated herein by this reference.

Student Teaching Agreement-Credential Programs

5. UNIVERSITY Responsibilities

UNIVERSITY responsibilities are described on the Exhibit B, "UNIVERSITY Responsibilities" attached hereto and incorporated herein by this reference.

6. Student Teacher Responsibilities

Student Teacher responsibilities are described on the Exhibit C, "Student Teacher Responsibilities" attached hereto and incorporated herein by this reference.

7. Nature of Relationship.

- a. Nothing contained in this Agreement shall be deemed or construed to create a joint venture, partnership, principal-agent or employment relationship between the parties and neither party shall have the authority to bind the other party for any purpose.
- b. The parties expressly understand and agree that all University students serving as Student Teachers in AGENCY schools pursuant to this Agreement are doing so for educational purposes only, and Student Teachers are not considered employees of the AGENCY for any purpose, including, but not limited to, coverage under the California Workers' Compensation Insurance laws, Unemployment Insurance, Health Insurance, Pension Plans, or any other benefits normally offered or conveyed to AGENCY employees.
- c. The practice teaching is for the benefit of the student, and students do not displace regular employees of the AGENCY. Further, Students are not employees of the UNIVERSITY.

8. Non-Exclusivity

- a. During the term of this agreement UNIVERSITY may, independent of UNIVERSITY's relationship with the AGENCY, without breaching this Agreement or any duty owed to the AGENCY, act in any capacity, and may provide student teachers for any other entity.
- b. During the term of this Agreement the AGENCY may, independent of its relationship with the UNIVERSITY, without breaching this Agreement or any duty owed to the UNIVERSITY contract with other entities to provide student teachers to the AGENCY.

9. Force Majeure. The parties to this Agreement shall be excused from performance thereunder during the time and to the extent they are prevented from obtaining, delivering, or performing due to act(s) of God or other events beyond the reasonable control of the applicable party. Such events include, but are not limited to, natural disasters, power outages, acts of terrorism, acts of war, civil unrest or riots, labor disputes, government orders, epidemics, pandemics quarantines, or equipment failure. Satisfactory evidence thereof to the other party is required, provided that it is satisfactorily established that the non-performance is not due to the fault or neglect of the party not performing.

10. Notice. Any Notices required by this Agreement will be deemed to have been duly given if communicated to the following individuals:

UNIVERSITY:	AGENCY:

11. Compliance with Laws. UNIVERSITY hereby agrees that UNIVERSITY, officers, agents, employees, and students of UNIVERSITY shall obey all local, state, and federal laws and

Student Teaching Agreement-Credential Programs

regulations in the performance of this Agreement, including, but not limited to minimum wages laws and/or prohibitions against discrimination and/or harassment.

12. **Non-Discrimination and Equal Employment Opportunity**

- a. During the performance of this Agreement, the Parties shall not unlawfully discriminate, harass or allow harassment, against any employee or applicant for employment because of sex, sexual orientation, race, color, ancestry, religious creed, national origin, disability (including HIV and AIDS), medical condition, age, marital status, and denial of family care leave. AGENCY shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.
- b. The Parties shall comply with the provisions of the Fair Employment and Housing Act (Government Code, Section 12990 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285.0 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations are incorporated into this Agreement by reference and made a part hereof as if set forth in full.

13. **Fingerprinting.** As a condition of admission to the Student Teacher Program, Student Teacher has furnished to UNIVERSITY, a full set of fingerprints for purposes of conducting a criminal history record check. Additional furnishing of fingerprints to AGENCY is not required as a condition of this Agreement.

14. **Tuberculosis.** As a condition of admission to the Student Teacher Program, Student Teacher has submitted to UNIVERSITY, a tuberculosis risk assessment or has been examined to determine that he or she is free of infectious tuberculosis. Additional submission to AGENCY of a tuberculosis risk assessment or proof the Student Teacher has been examined to determine that he or she is free of infectious tuberculosis is not required as a condition of this Agreement.

15. **COVID-19 or Other Declared Pandemic.**

- a. The Parties are aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as “COVID-19”. The Parties are familiar with and informed about the California Department of Public Health (CDPH) current orders or guidelines regarding COVID-19 as well as applicable federal, state and local governmental directives regarding COVID-19. Each Party, to the best of its knowledge and belief, is in compliance with those current CDPH orders or guidelines and applicable governmental directives. If the current CDPH orders or guidelines or applicable government directives are modified, changed or updated, each Party will take steps to comply with the modified, changed or updated guidelines or directives. If at any time a Party becomes aware that it is not in compliance with CDPH orders or guidelines or an applicable governmental directive, it will notify the other Party of that fact.
- b. The provisions of this section apply to CDPH orders or guidelines and applicable governmental directives, so long as such orders, guidelines or applicable governmental directives remain in effect.
- c. The provisions of this section apply to any CDPH orders or guidelines and applicable governmental directives for any future pandemic declared within the term of this agreement.

Student Teaching Agreement-Credential Programs

16. Indemnification

- a. University shall defend, indemnify and hold AGENCY and its governing board, officials, administrators, managers, employees and agents, harmless from and against any and all liability, loss, expense, reasonable attorneys' fees, or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of University, its officials, agents, or employees.
- b. AGENCY shall defend, indemnify and hold University, its officials, employees and agents, harmless from and against any and all liability, loss, expense, reasonable attorneys' fees, or claims for injury or damage arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of AGENCY, its officials, agents, or employees.
- c. This Indemnification shall survive termination of this Agreement, for any reason whatsoever, and binds each party's legal representatives, successors, and assigns.

17. Insurance

- a. It is understood and agreed that the UNIVERSITY and AGENCY will maintain insurance or self-insurance to fund its liabilities under or arising from the Agreement.
- b. AGENCY Insurance
 - 1) AGENCY, at its own cost and expense, shall procure and maintain during the term of this Agreement, self-insurance or insurance for the following types of coverage:
 - a) General Liability Coverage, including Automobile Liability and Professional Liability, endorsed to include molestation and abuse coverage, with \$1,000,000 minimum limit for each occurrence and a minimum limit of \$2,000,000 General Aggregate.
 - b) Workers' Compensation Insurance, as required by California law, on all of its employees engaged in work related to the performance of this Agreement and Employers' Liability insurance coverage of \$1,000,000.
 - c) Emergency Medical Response Costs Coverage for Student Teachers with a limit of \$5,000 per person, per incident.
 - 2) AGENCY shall provide certificates evidencing all coverage referred to in this Section within thirty (30) days of execution of this Agreement and thereafter, on an annual basis.
- c. UNIVERSITY Insurance
 - 1) UNIVERSITY at its own cost and expense, shall procure and maintain during the term of this Agreement, self-insurance or insurance for the following types of coverage:
 - a) General Liability Coverage, including Professional Liability, with no exclusion for molestation or abuse, with \$1,000,000 minimum limit for each occurrence and a minimum limit of \$2,000,000 General Aggregate.
 - b) Workers' Compensation Insurance, as required by California law, on all of its employees engaged in work related to the performance of this Agreement and Employers' Liability insurance coverage of \$1,000,000.

Student Teaching Agreement-Credential Programs

- c) The University shall take out and maintain a policy of general liability and professional liability insurance (including personal injury with limits not less than \$1 million per loss and \$3 million aggregate. Coverage is provided for claims which are both:
 - (1) First made against the Insured during the policy period: and
 - (2) Reported to the Carrier as soon as practical, but not later than three (3) years after the policy period.
 - 2) University shall provide certificates evidencing all coverage referred to in this Section within thirty (30) days of execution of this Agreement and thereafter, on an annual basis.
 - 3) The AGENCY shall be named as an additional insured or covered party on the liability coverages maintained by the University set forth above, and such coverages shall be primary to any coverages maintained by the AGENCY.
18. **Governing Law and Venue.** This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in state or federal court situated in the County of Ventura, State of California. UNIVERSITY hereby waives and expressly agrees not to assert, in any way, any claim or allegation that it is not personally subject to the jurisdiction of the courts named above.
19. **Dispute Resolution.**
 - a. Any dispute arising under or resulting from this Agreement that is not resolved within 60 days of time by authorized representatives of AGENCY and UNIVERSITY shall be brought to the attention of AGENCY contact listed in Section 10 and UNIVERSITY's SOE Associate Dean(or designee) for resolution. Either AGENCY or UNIVERSITY may request that the UNIVERSITY SOE Associate Dean (or designee) participate in the dispute resolution process to provide advice regarding UNIVERSITY contracting policies and procedures. If this informal dispute resolution process is unsuccessful, the Parties may pursue all remedies not inconsistent with this Agreement.
 - b. The Parties agree to mediate the unresolved dispute before initiating litigation. The Parties agree that with regard to any dispute or claim related to this Agreement, prior to the initiation of a lawsuit or other legal action, they shall and must, in good faith, submit the claim or dispute to mediation with any mutually agreeable neutral. The costs of the neutral will be split equally between the Parties. The prevailing party shall be entitled to recovery from the losing party the prevailing party's reasonable expenses (fees and costs) incurred in the lawsuit or legal action as allowed by law.
20. **Attorney's Fees.** In the event of any action or proceeding to interpret or enforce the terms of this Agreement, the prevailing party, as determined by the court or mediator, shall be entitled to recover its reasonable attorney fees and costs incurred in connection with such actions or proceeding.
21. **Nature of Agreement.** This Agreement represents the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes any and all other agreements and communications however characterized, written or oral, between or on behalf of the parties hereto with respect to the subject matter hereof. This Agreement may only be modified by a later written instrument signed by authorized representatives of each of the parties hereto.

Student Teaching Agreement-Credential Programs

24. **Counterpart Execution: Electronic Delivery.** This Agreement may be executed in any number of counterparts which, when taken together, shall constitute one and the same instrument. Executed counterparts of this Agreement may be delivered by PDF email or electronic facsimile transmission and shall have the same legal effect as an “ink-signed” original.

IN WITNESS WHEREOF, the parties have executed this agreement as of the date first written above.

	<u>Loyola Marymount University</u>
AGENCY	UNIVERSITY
By:	<u><i>Aimee Uen</i></u>
Signature	Signature Jan 9, 2023
	Aimee Uen
Name	Name
	Senior Vice President and Chief Financial Officer
Title	Title
	1 LMU Drive
Street Address	Street Address
	Los Angeles, CA 90045
City, State, Zip Code	City, State, Zip Code
	Douglas.Moore@lmu.edu
E-Mail Address	E-Mail Address
	310-338-2700
Telephone	Telephone
	<u><i>Ramiro Euyoque</i> 09JAN2023</u>
	Signature
	<u>Ramiro Euyoque</u>
	Name
	<u>Associate Dean, Business Services</u>
	Title
	<u>Ramiro.Euyoque@lmu.edu</u>
	E-Mail Address
	<u>310-338-2700</u>
	Phone

Student Teaching Agreement-Credential Programs

CERTIFICATION

I, _____ the duly appointed and acting Clerk or Secretary of the governing Board of the AGENCY listed below, do hereby certify that the following is a true and exact copy of a portion of the Minutes of the regular meeting of said Board held on

Date

“It was moved, seconded, and carried that the attached agreement with the Trustees of The California State University, whereby the University may assign students to AGENCY for practice teaching, be approved; and the

_____ is hereby authorized to execute the same.”

By: _____
Clerk, Secretary of the Governing Board
Of The Oak Park Unified School District

Student Teaching Agreement-Credential Programs

Exhibit A, "Agency Responsibilities"

AGENCY shall provide to the UNIVERSITY students teaching experience through practice teaching in schools and classes of AGENCY. Such practice teaching shall be provided in such schools or classes of AGENCY and under the direct supervision and instruction of such employees of AGENCY, as AGENCY and the UNIVERSITY, through their duly authorized representative, may agree upon.

AGENCY agrees to provide a schedule for student teaching experience

The AGENCY shall provide practice teaching in schools and classes of the AGENCY in terms of "semester units" for students of the University possessing valid Character Identification Clearances.

Practice teaching shall be provided in such schools or classes of the AGENCY and under the direct supervision and instruction of such employees of the AGENCY as the AGENCY and the University, through their duly authorized representatives, may agree upon.

The AGENCY may for good cause refuse to accept for practice teaching any student of the University assigned to practice teaching in the AGENCY; likewise for good cause, the University shall terminate the assignment of any student practice teaching in the AGENCY.

The number of semester units of practice teaching to be provided for each student of the University assigned to practice teaching under this agreement shall be determined by the University.

An assignment of a student of the University to practice teach in schools or classes of the AGENCY shall be at the discretion of the University, but a student may be given more than one assignment by the University with prior approval of the AGENCY, to practice teach in such schools or classes.

The assignment of a student of the University to practice teaching in the AGENCY shall be deemed to be effective for the purpose of this agreement as of the date the student presents to the proper authorities of the AGENCY the assignment card or other document given him by the University effecting such assignment, but not earlier than the date of such assignment as shown on such card or other document.

Student Teaching Agreement-Credential Programs

Exhibit B, "UNIVERSITY Responsibilities"

The UNIVERSITY acknowledges and agrees that student teachers will comply with all applicable laws and regulations. The UNIVERSITY acknowledges receipt of AGENCY's policy against harassment, including but not limited to sexual harassment, and agrees that student and UNIVERSITY will abide by said policy at all times.

Before assigning student to AGENCY, the UNIVERSITY will instruct such student on applicable UNIVERSITY and federal laws relating to unlawful discrimination (including harassment).

The UNIVERSITY will also instruct student on state and federal laws related to the Family Educational Rights and Privacy Act (FERPA).

The UNIVERSITY shall inform the students that they are not entitled to wages or employee benefits for the time spent at AGENCY in practice teaching.

UNIVERSITY will not assign a student for practice teaching that the criminal history record check reveals that the student has been convicted of a violent or serious felony, sex offense, or controlled offense. Further, UNIVERSITY will immediately remove a student teacher after notice from the California Department of Justice that a that the student teacher has been convicted of a violent or serious felony, sex offense, or controlled offense.

UNIVERSITY will not assign a student for practice teaching that obtains a positive tuberculosis risk assessment or test result.

The University shall pay the Mentor Teacher for performance of the services required under this agreement at the rate of \$150 per eight-week session of practice teaching.

In the event the assignment of a student of the University to practice teaching is terminated by the University for any reason, the AGENCY shall receive payment for such student as though there had been no termination of the assignment, except that if such assignment is terminated before one half of the term of the assignment has elapsed, the AGENCY shall receive payment for one half of the assignment only. If a student is assigned another Mentor Teacher by both the University and the AGENCY after an assignment has become effective, the payment due the Mentor Teachers shall be prorated to both Mentor Teachers based on the amount of their service.

Absences of a student from assigned practice teaching shall not be counted as absences in computing the semester units of practice teaching provided the student by the AGENCY.

UNIVERSITY shall respond promptly and effectively to all reports of discrimination, harassment, and retaliation, and will take appropriate action to prevent, correct, cease, and when necessary, discipline behavior that violates this policy. Reports of possible discrimination, harassment or retaliation by AGENCY will result in the immediate termination of this agreement and immediate departure of the STUDENT from the AGENCY premises, regardless of the status of the UNIVERSITY's investigation.

Student Teaching Agreement-Credential Programs

Exhibit C, “Student Teacher Responsibilities”

Provide the AGENCY with the following documentation:

- a. a copy of the letter from the University assigning the student to the AGENCY.
- b. a background check fingerprint clearance report.
- c. a negative tuberculosis risk assessment or test result, and

Comply with all applicable terms and provisions of this Agreement while serving as a Student Teacher.

Comply with the AGENCY's policies and procedures, and applicable state and federal laws and regulations while serving as a Student Teacher.

Provide services to AGENCY pupils only under the direct supervision of AGENCY staff.

Maintain the confidentiality of pupil information. No Student Teacher will have access to or have the right to receive any AGENCY pupil records, except to the extent necessary in the regular course of assisting in providing services to pupils as part of the internship program. The discussion, transmission, or narration in any form by Student Teachers of any individually identifiable pupil information, educational, medical, or otherwise, which is obtained in the course of the internship program is forbidden except as a necessary part of the practical internship experience. Otherwise, Student Teachers shall use de-identified information only (and not personally identifiable pupil information) in any discussions about the internship experience with University, its employees, agents, or others.

OPUSD LMU Student Teacher Agreement for final signature 1-9-23

Final Audit Report

2023-01-10

Created:	2023-01-10
By:	Douglas Moore (Douglas.moore@lmu.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_t_y3o3n9jnCnacwMbH6t_KEUgPOM4jJO

"OPUSD LMU Student Teacher Agreement for final signature 1-9-23" History

-  Document created by Douglas Moore (Douglas.moore@lmu.edu)
2023-01-10 - 0:21:16 AM GMT- IP address: 23.242.5.220
-  Document emailed to Aimee Uen (aimee.uen@lmu.edu) for signature
2023-01-10 - 0:23:44 AM GMT
-  Email viewed by Aimee Uen (aimee.uen@lmu.edu)
2023-01-10 - 0:31:52 AM GMT- IP address: 157.242.192.94
-  Document e-signed by Aimee Uen (aimee.uen@lmu.edu)
Signature Date: 2023-01-10 - 0:33:23 AM GMT - Time Source: server- IP address: 157.242.192.94
-  Agreement completed.
2023-01-10 - 0:33:23 AM GMT

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.8. APPROVE OUT OF STATE TRAVEL FOR STAFF TO ATTEND THE GLAZIER CLINIC, FEBRUARY 9-12, 2023, LAS VEGAS, NV

CONSENT

ISSUE: Shall the Board of Education approve out of state travel for staff to attend the Glazier Clinic?

BACKGROUND: According to Board Policy 3350, the Board of Education must approve out of state travel for employees. Glazier Clinics has been the largest name in football coaching education for the last 40 years. The Glazier Clinic is for football coaches and will feature a highly concentrated series of educational sessions that offer a deeper dive into a particular topic or scheme. This is an intensive three-day clinic and Oak Park High School believes it is instrumental to the success of Oak Park football and coaching. Oak Park Unified School District would like to send Coach Casey Webb to this conference.

FISCAL IMPACT: The cost of the conference and travel is \$476.19 and is funded by the Booster Club.

BOARD POLICY: Pursuant to Board Policy BP3350 - All out-of-state travel shall be approved in advance by the Board.

GOAL: In Support of OPUSD Goal 1 Professional Excellence

ALTERNATIVES:

1. Approve out of state travel for certificated employees to attend the Glazier Clinic.
2. Do not approve.

RECOMMENDATION: Alternative #1

Respectfully submitted,

 Jeff Davis Ed.D.,
 Superintendent

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep.	_____	_____	_____	_____

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: 5.9. APPROVE OUT OF STATE TRAVEL FOR STAFF TO ATTEND THE GREEN SCHOOLS CONFERENCE (GSC) FEBRUARY 27-MARCH 1, 2023, NEW ORLEANS

CONSENT

ISSUE: Shall the Board of Education approve out of state travel for staff to attend the Green Schools Conference (GSC)?

BACKGROUND: The Green Schools Conference (GSC) brings together all the players involved in making green schools a reality: people who lead, operate, build and teach in schools. Attendees will engage in skill building, participate in in-depth discussions and problem solving, and get inspired by speakers at the forefront of connecting sustainability, social justice, and education. The Green Schools Conference will feature peer-to-peer content and networking, keynotes speakers, and interactive interdisciplinary education sessions. This conference is presented by the Center for Green Schools in partnership with the Green Schools National Network. Oak Park Unified School District would like to send teacher representative of the EEAC, Alexandria Gless to this conference. Alexandria will be accompanying Tammy Herzog, Adam Rauch, and Ellen Chevalier for this conference. The board approved their travel at the November 15, 2022 meeting.

FISCAL IMPACT: The cost of the conference and travel is \$2,000 and the funding Source is LCAP.

BOARD POLICY: Pursuant to Board Policy BP3350 - All out-of-state travel shall be approved in advance by the Board.

GOAL: In Support of LCAP Goal 4.3 & 4.4
Continue membership in the Green Schools National Network.
Provide Professional Development to staff in this area.

ALTERNATIVES: 1. Approve out of state travel for certificated employees to attend the Green Schools Conference (GSC)?
2. Do not approve.

RECOMMENDATION: Alternative #1

Prepared by:
Tammy Herzog, Assistant Superintendent Educational Services

Respectfully submitted,

Jeff Davis Ed.D.,
Superintendent

BOARD MEETING, JANUARY 24, 2023

Approve Out of State Travel for Staff
to Attend The Green Schools Conference
Page 2

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep.	_____	_____	_____	_____

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
**SUBJECT: 7.1. APPROVE RESOLUTION #2023-01 PUPIL ATTENDANCE
ALTERNATIVE AB 99 – DISTRICT OF CHOICE (DOC) SPACE
AVAILABILITY FOR 2023-24**

CONSENT

ISSUE: Shall the Board of Education adopt a Resolution to accept new District of Choice students for the 2023-2024 School Year?

BACKGROUND: A District of Choice is required to accept all new students up to its maximum capacity after accounting for its new resident enrollment. Education Code Section 48301 (a) (1) states “The governing board of a school district may elect to operate the school district as a school district of choice and may accept transfers from school districts of residence pursuant to this article. If the governing board of a school district elects to accept transfers as authorized under this article, it shall, by resolution, determine and adopt the number of transfers it is willing to accept under this article and shall accept all pupils who apply to transfer until the school district is at maximum capacity. The school district of choice shall ensure that pupils admitted under this article are selected through an unbiased process that prohibits an inquiry into or evaluation or consideration of whether or not a pupil should be enrolled based upon his or her academic or athletic performance, physical condition, proficiency in English, any of the individual characteristics set forth in Section 200, and, except for purposes of determining priority for pupils eligible for free or reduced-price meals pursuant to Section 48306, family income.” The resolution before the board tonight authorizes the acceptance of all new DOC applicants for 2023-2024 acceptance of all the applicants would not be over the maximum enrollment capacity of 4655 approved by the Board at the December 13, 2022, meeting

FISCAL IMPACT: The 2023-2024 budget will be based on the enrollment capacity approved by the board at the December 13, 2022, meeting.

BOARD POLICY: Pursuant to Board Policy 5117 Interdistrict Attendance - The Board shall, by resolution, annually establish the number of students who will be accepted into the district through this program based on recommendations by the Superintendent or designee as to the number of transfer students the district will be able to accept and the schools, grades, and programs that will be able to accept the students. Once established, the district shall accept all students who apply to transfer into the district until the district is at maximum capacity, as required pursuant to Education Code 48301.

GOAL: In support of OPUSD Goal 4.b.1. Develop a timeline for messaging current OPUSD families and prospective families about the process and timelines for the DOC program.

ALTERNATIVES: 1. Approve the Space Availability Resolution.
2. Do not approve the Space Availability Resolution.

BOARD OF EDUCATION MEETING, JANUARY 24, 2023

Approve Resolution #2022-01 Pupil Attendance Alternative Ab 99 –

District of Choice (DOC) Space Availability For 2023-2024

Page 2

RECOMMENDATION: Alternative #1

Prepared by:

Tammy Herzog, Assistant Superintendent Educational Services

Respectfully submitted,

Jeff Davis Ed.D.,
Superintendent

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep.	_____	_____	_____	_____

Oak Park Unified School District
“Educating Compassionate and Creative Global Citizens”

RESOLUTION #2023-01 – Pupil Attendance Alternatives
AB 99 – DISTRICT OF CHOICE (DOC) SPACE AVAILABILITY

WHEREAS, school districts participating in the District of Choice Program pursuant to Assembly Bill (AB) 99 (Chapter 15, Statutes of 2017) and California Education Code Sections 48300-48317 (“AB 99 District of Choice Program”) are required to report the number of available spaces for AB 99 District of Choice applicants; and

WHEREAS, California Education Code Section 48301 specifies that a school district participating in the District of Choice Program may, by resolution, determine and adopt the number of transfers it is willing to accept and ensure that pupils admitted under the District of Choice Program are selected through a random, unbiased process that prohibits evaluation of whether or not the pupil should be enrolled based upon his or her academic or athletic performance; and

WHEREAS, pursuant to Education Code Section 48301, if the number of transfer applications exceeds the number of transfers this Board has elected to accept, approval for transfer shall be determined by a random drawing held in public at a regularly scheduled Board meeting; and

WHEREAS, the Board of Trustees has determined that the Oak Park Unified School District can accept all eligible student transfers under the District of Choice Program for the school year 2023/2024 without exceeding the maximum enrollment capacity of 4655 approved at their December 13, 2022 meeting

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Oak Park Unified School District does, in accordance with the District of Choice Program, hereby conclude to accept all eligible students.

The foregoing Resolution was adopted by the Governing Board of the Oak Park Unified School District on the 24th day of January 2023 by the following vote:

AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____

President, Governing Board of the
Oak Park Unified School District

I, Soyon Hardy, Clerk of the Governing Board of the Oak Park Unified School District, do certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on January 24, 2023.

Clerk, Governing Board of the
Oak Park Unified School District

TO: MEMBERS, BOARD OF EDUCATION

FROM: DR. JEFF DAVIS, SUPERINTENDENT

DATE: JANUARY 24, 2023

**SUBJECT: 7.2. PRESENTATION ON THE 2022 CALIFORNIA SCHOOL DASHBOARD
INFORMATION/DISCUSSION**

ISSUE: Shall the Board of Education receive an update on the CA 2022 Dashboard?

BACKGROUND: The CA School Dashboard provides parents and educators with information on school and district progress. The 2022 CA Dashboard results were publicly released in December. Information regarding Oak Park's CA Dashboard performance will be shared with the Governing Board.

BOARD POLICY: Pursuant to Board Policy BP 6190: The Governing Board recognizes that it is accountable to students, parents/guardians, and the community for the effectiveness of the district's educational program in meeting district goals for student learning. The Superintendent or designee shall conduct a continual evaluation of the curriculum and the instructional program in order to identify strategies for improving student achievement.

GOAL: In Support of District Goal: GOAL 1 - Increase academic achievement for all students.

Prepared by: Tammy Herzog, Assistant Superintendent Educational Services

Respectfully submitted,

Jeff Davis Ed.D.,
Superintendent



California School
DASHBOARD

California School Dashboard Presentation

Tammy Herzog, Asst. Superintendent of Educational Services
January 24, 2023

How does California's accountability system work?

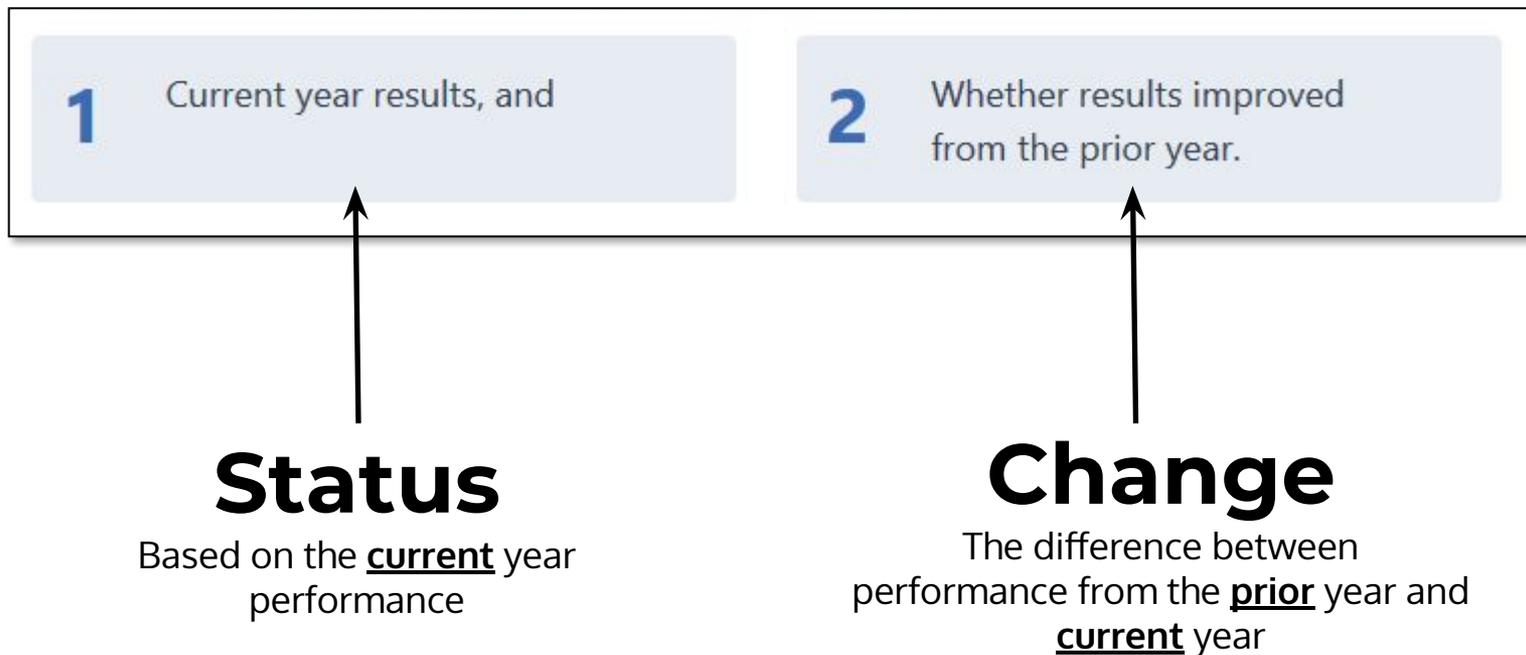


- Performance on state measures is represented by one of five colors
 - **Red** = lowest performance
 - **Blue** = highest performance
- The performance level (color) is not included when there are fewer than 30 students in any cohort
 - Represented using a grey color dial with the text "No Performance Color"

Note: The 5 colors represent the traditional dashboard metrics which are determined based on status and change. Because the CA Dashboard was suspended for the 2020-21 SY, no change could be calculated. This year's Dashboard will display status only represented by purple cell phone bars.

How does California's accountability system work?

For **State Measures**, the performance level (color) is based on two factors:

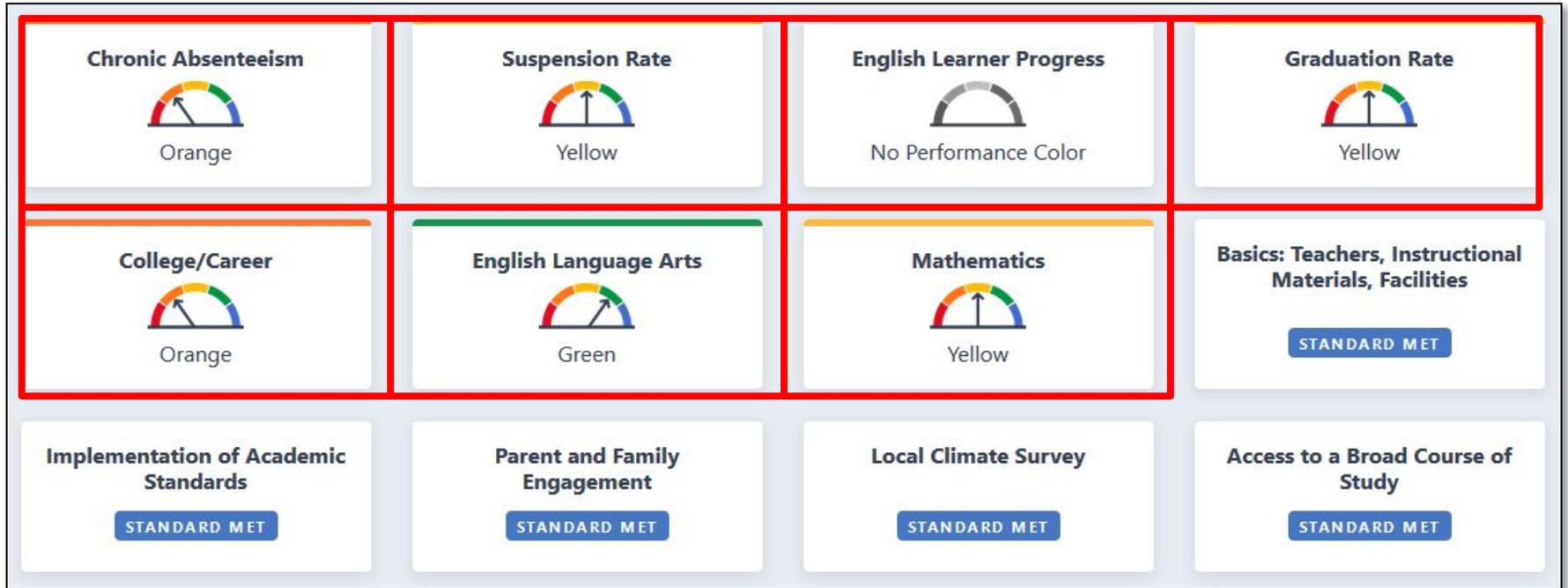


Note: The 5 colors represent the traditional dashboard metrics which are determined based on status and change. Because the CA Dashboard was suspended for the 2020-21 SY, no change could be calculated. This year's Dashboard will display status only represented by purple cell phone bars.



Dashboard Measures/Indicators

State Measures



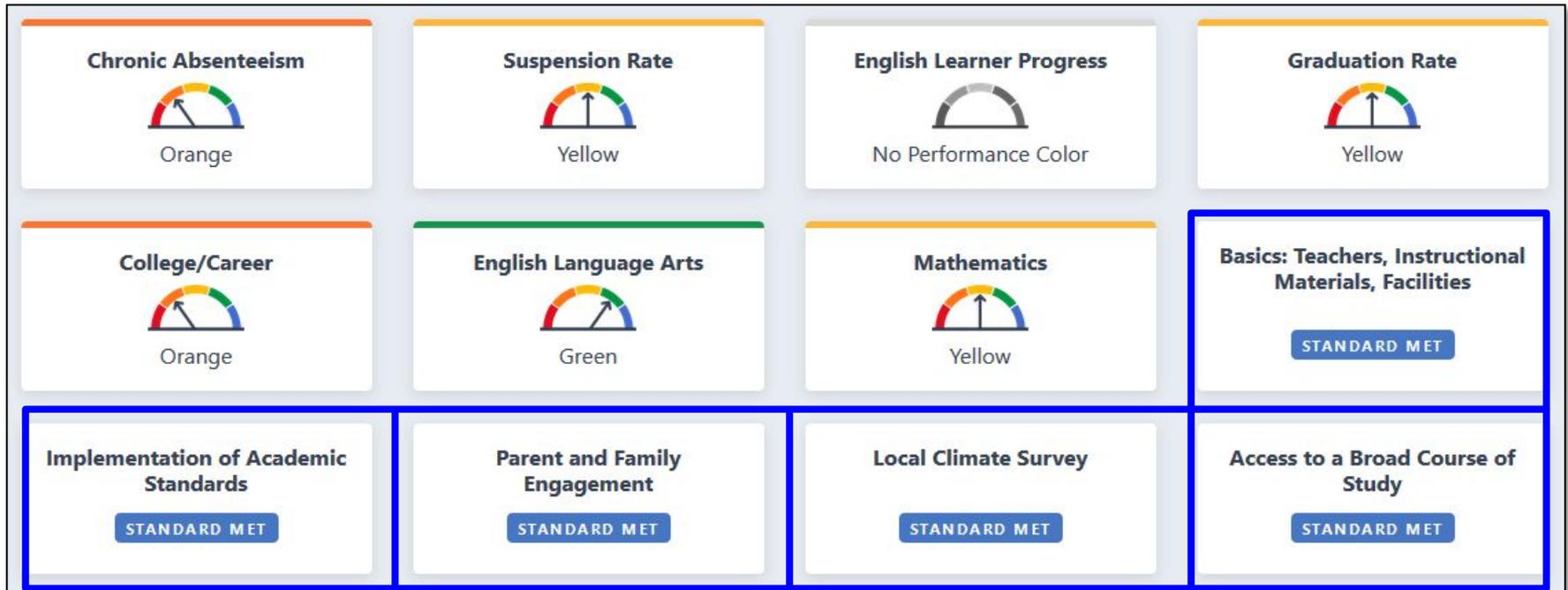
Data for the State Measures is provided to the Dashboard via CALPADS, CAASPP, ELPAC, etc.

Note: College & Career Indicator will not be reported on the 2022 Dashboard.



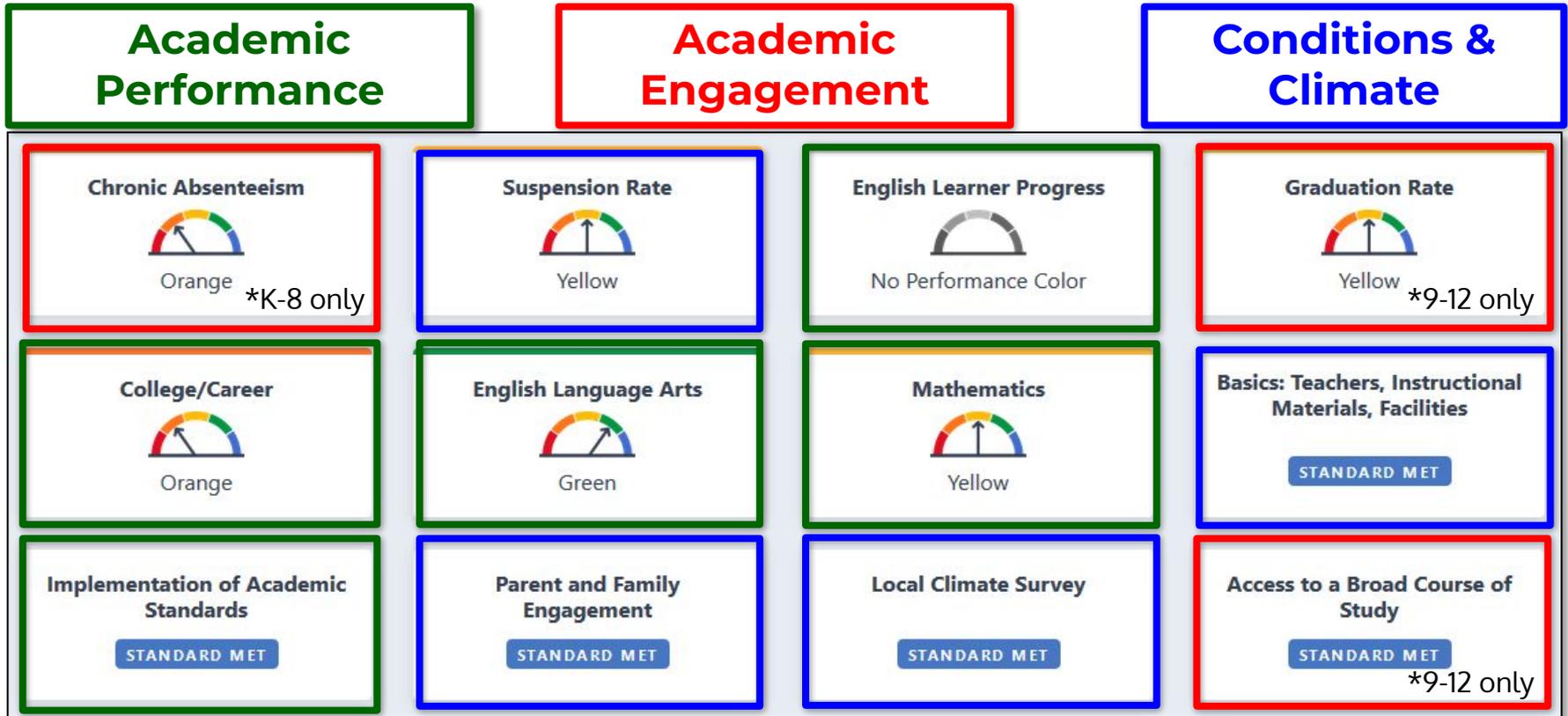
Dashboard Measures/Indicators

Local Indicators



Local Indicators are reported by school districts based on data only available at the local level.

Dashboard Measures/Indicators



New Look for 2022 Dashboard Only



- Due to requirements under AB 130, the CDE can only display the most current year of data (Status) on the 2022 Dashboard.
- Performance levels will not be represented using colors.
- Performance levels will be represented using one of five Status levels
 - Very High, High, Medium, Low, and Very Low
 - Status levels are reversed for both Chronic Absenteeism and Suspension Rate

District Overview

DISTRICT PERFORMANCE OVERVIEW

Oak Park Unified

Explore the performance of Oak Park Unified under California's Accountability System.

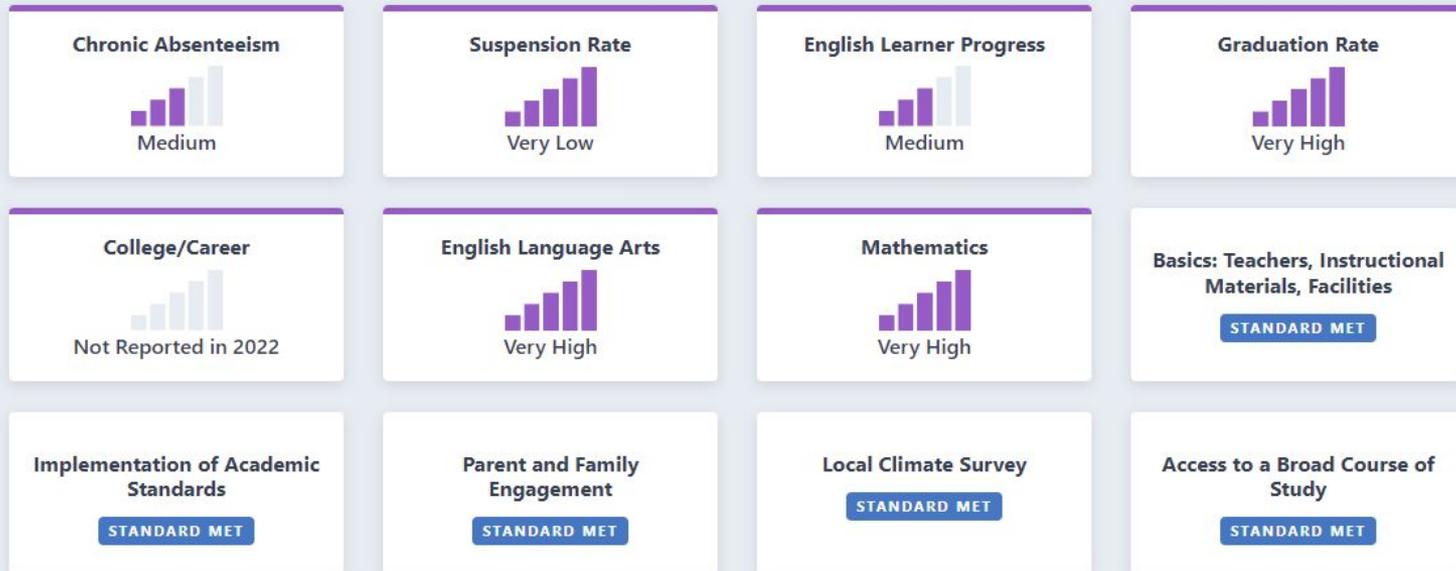
[Generate PDF Report](#)

[View All Schools](#)

[View Additional Reports](#)

2022

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).



Academic Performance Indicators

Academic Performance

View Student Assessment Results and other aspects of school performance.

LEARN MORE

English Language Arts

All Students State

Very High

76.2 points above standard

EQUITY REPORT
Number of Student Groups in Each Level

0	2	0	1	6
Very Low	Low	Medium	High	Very High

View More Details →

LEARN MORE

Mathematics

All Students State

Very High

50.7 points above standard

EQUITY REPORT
Number of Student Groups in Each Level

0	2	0	3	4
Very Low	Low	Medium	High	Very High

View More Details →

LEARN MORE

English Learner Progress

All Students State

Medium

54% making progress towards English language proficiency

View More Details →

LEARN MORE

College/Career

Not Reported In 2022

Local Indicators

LEARN MORE

Implementation of Academic Standards

STANDARD MET

View More Details →



Numerically Significant Student Groups

If less than 30 students are in a student group:

- No performance level reported for any indicator with fewer than 30 students (or fewer than 15 foster or homeless youth). Performance level reported as an asterisk (*).

No available data:

- Where data is not available currently, it is reported as not applicable (N/A).

On the California School Dashboard (Dashboard), districts and schools that serve students in grades three through eight and grade eleven receive two Academic Indicators: one for English language arts/literacy (ELA) and one for mathematics. Student performance on the Smarter Balanced Summative Assessments and the California Alternate Assessments (CAAs) are used to determine the results for these indicators.

Each Academic Indicator is calculated using two components: Distance from Standard (DFS) and a participation rate. The sections below describe these in detail.

Distance from Standard

The DFS is the distance between a student's score on the Smarter Balanced Summative Assessments and the Standard Met Achievement Level threshold (i.e., the lowest threshold scale score for Level 3). The scale score ranges for the Smarter Balanced Summative Assessments vary by content area—ELA and mathematics—and by grade level.

For the CAAs, the California Department of Education (CDE) has created a crosswalk to convert levels of the CAA to correspond with levels on the Smarter Balanced Summative Assessments. Students who obtain a score that places them in Level 1 for the CAA will be assigned the highest Level 1 score for the Smarter Balanced Summative Assessments. Likewise, students who obtain a CAA score that places them in Level 2 will be assigned the highest Level 2 score for the Smarter Balanced Summative Assessments. Students who obtain a CAA score that places them in Level 3 will be assigned the highest Level 3 score for the Smarter Balanced Summative Assessments. This new Smarter Balanced Summative Assessments score will be used to calculate the DFS.

Calculating Current Year Data Only

Status for the 2022 Academic Indicators will be calculated using a two-step process:

- **Step 1:** Calculate the DFS for each student.

Examples:

A Grade 3 student receives an ELA score of 2420. The student has a DFS of -12 because their score is 12 points below the lowest possible score for the Standard Met level (Level 3), which is 2432.

Another Grade 3 student receives an ELA score of 2450. The student has a DFS of +18.



- **Step 2:** Calculate the average DFS for a school or district using all students' DFS values.



$$\frac{-12 + 18 + 10 + 12 - 6 + 8}{6} = 5 \text{ * points}$$

*The average DFS (e.g., 5 points) for each indicator is used to determine the Status level.

Student Group Academic Performance- ELA

English Language Arts

All Students

Explore how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

All Students

All Students State



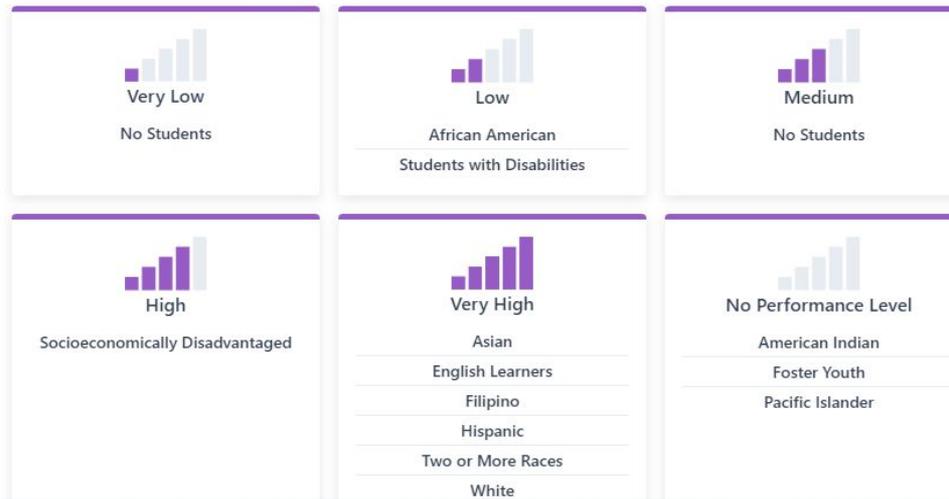
76.2 points above standard

Number of Students: 2,132

Student Group Details

All Student Groups by Performance Level

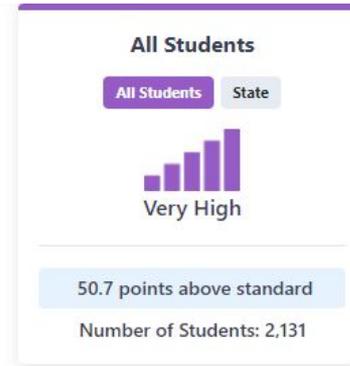
9 Total Student Groups



Student Group Performance - Math

All Students

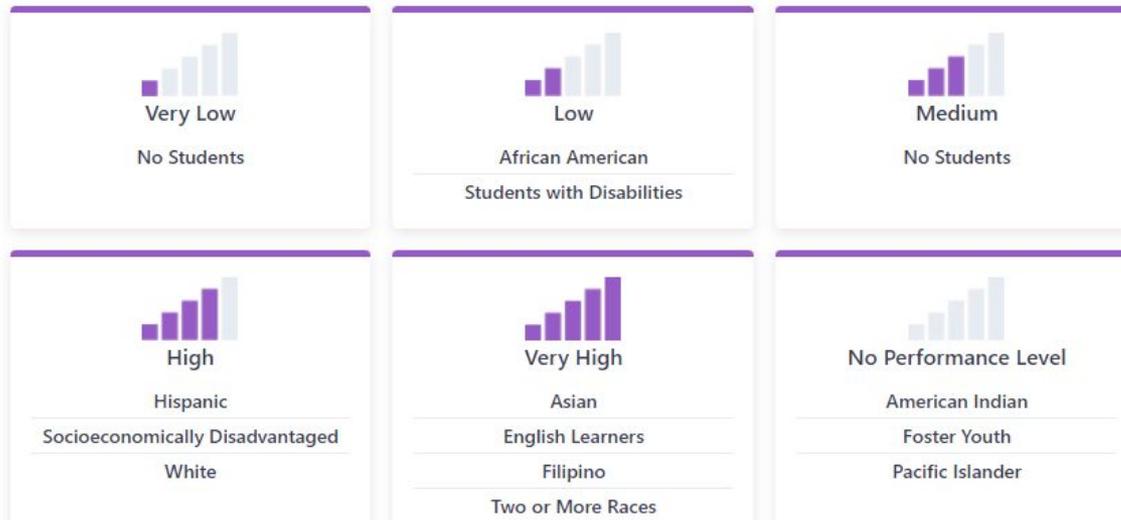
Explore how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.



Student Group Details

All Student Groups by Performance Level

9 Total Student Groups



English Learner Academic Achievement Data

English Language Arts Data Comparisons: English Learners

Additional information on distance from standard for current English learners, prior or Reclassified English learners, and English Only students in English Language Arts.



Mathematics Data Comparisons: English Learners

Additional information on distance from standard for current English learners, prior or Reclassified English learners, and English Only students in mathematics.



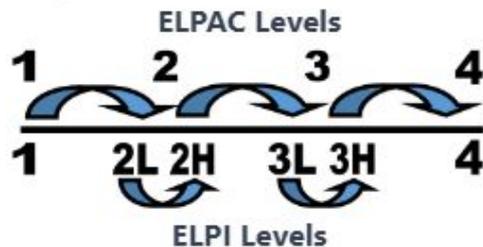
English Learner Progress

English Learner Progress Indicator

All English Learner Students

Explore information on the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

Assessments: ELs take the ELPAC exam to measure progress towards English language proficiency. The ELPAC has 4 levels.



Accountability: The 4 ELPAC levels were divided into 6 ELPI levels to determine whether ELs made progress toward English language proficiency.

English Learner Progress

All Students State



54% making progress towards English language proficiency

Number of EL Students: 87

English Learner Progress Towards English Proficiency

English Learner Progress Indicator

Additional information on English learners in grades kindergarten through grade 12 who made progress towards English proficiency.

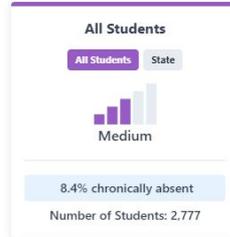


Academic Engagement

Chronic Absenteeism

All Students

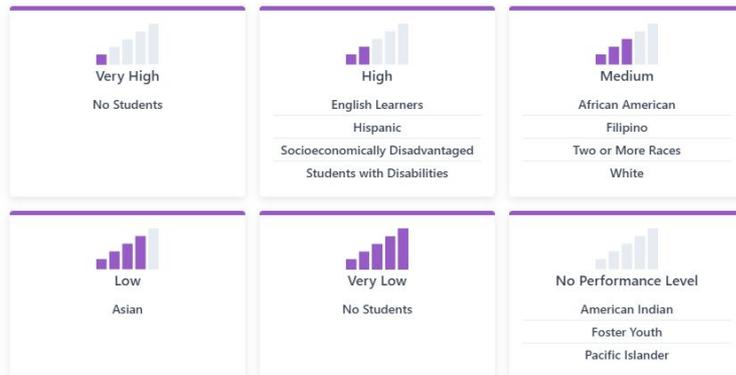
Explore information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled.



Student Group Details

All Student Groups by Performance Level

9 Total Student Groups



Graduation Rate

All Students

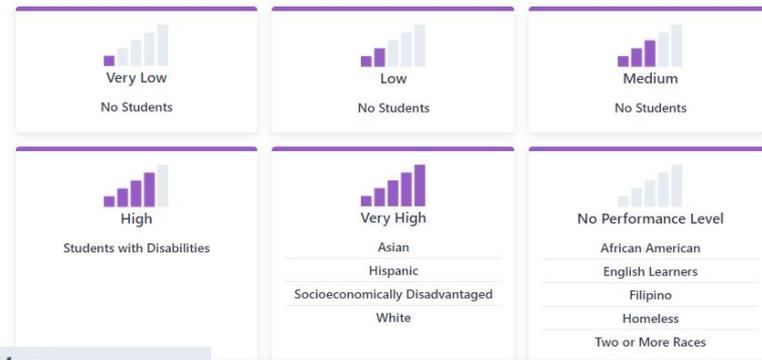
Explore information about students completing high school, which includes students who receive a standard high school diploma.



Student Group Details

All Student Groups by Performance Level

5 Total Student Groups



Local Indicators

[LEARN MORE](#)

Access to a Broad Course of Study

STANDARD MET

[View More Details](#) →

Conditions and Climate

Suspension Rate

All Students

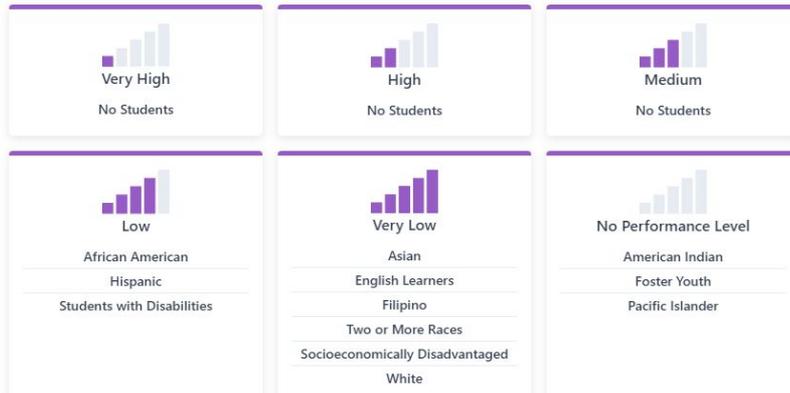
Explore information about the percentage of students in kindergarten through grade 12 who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once.



Student Group Details

All Student Groups by Performance Level

9 Total Student Groups



Local Indicators

LEARN MORE

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

View More Details →

LEARN MORE

Parent and Family Engagement

STANDARD MET

View More Details →

LEARN MORE

Local Climate Survey

STANDARD MET

View More Details →

State Measures by Site

	Chronic Absenteeism	Suspension Rate	English Learner Progress	Graduation Rate	ELA	Math
District	Medium	Very Low	Medium	Very High	Very High	Very High
Brookside	High	Low	No Performance Level	*	Very High	Very High
Oak Hills	Medium	Very Low	No Performance Level	*	Very High	Very High
Red Oak	Medium	Very Low	Low	*	Very High	Very High
MCMS	Medium	Low	No Performance Level	*	Very High	Very High
OPHS	*	Very Low	No Performance Level	Very High	Very High	Very High
OVHS	*	Very High	No Performance Level	No Performance Level	No Performance Level	No Performance Level
OPIS	Very Low	Very Low	No Performance Level	High	Very Low	Very Low

Successes

- **Oak Hills Elementary** and **Red Oak Elementary** received the **CA Distinguished School** award based on their CA Dashboard performance data!
- *Very High* status for the district in ELA and Math
- Very High District Graduation Rate
- Very Low District Suspension Rate

Next Steps:

Students with Disabilities and African American Students Performing below the All Students Group in ELA and Math

- Provide professional development and support to teachers in co-teaching and instructional strategies (including UDL) to support SWD
- Research training opportunities for special education instructional aides
- Counselors identify specific general education students needing additional support and work with those students and families to ensure appropriate support is provided

Next Steps

Suspension Rate at Oak View

- Identify behaviors most frequently leading to suspension and research other means of correction to help support students
- Provide funding through the LCAP for a Positive Behavioral Interventions and Support (PBIS) program at Oak View
- Continue with current programs including Clean Teen and other tobacco secession programs

Next Steps

Chronic Absenteeism

- Send Parent Square attendance messages from district and school sites
- Review short-term independent study protocols with teachers and staff
- Include time at Leadership meetings for brainstorming ideas to increase attendance at all school sites
- Review SART and SARB process with site principals

Next Steps

Status in ELA and Math at OPIS due to penalties applied for not meeting the 95% participation rate on CAASPP

- Provide additional personnel/support to OPIS during the established testing window to proctor tests
- Increase communications to families letting them know the importance of the test
- Teachers continue to raise awareness of the importance of the test with their students and families
- Initiate testing students at the beginning of the testing window
- District and site administrators work with teachers to brainstorm ideas to increase student participation

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: PRESENTATION ON THE ETHNIC STUDIES REQUIREMENT FOR HIGH SCHOOLS IN CALIFORNIA

INFORMATION/DISCUSSION

ISSUE: Shall the Board of Education receive an update on the Ethnic Studies Requirement?

BACKGROUND: In October 2021, the CA Legislature passed Assembly Bill 101, which was then signed into law by Governor Gavin Newsom. This bill adds Ethnic Studies as a required course for high school graduation. All schools serving students in grades 9-12 are required to add Ethnic Studies as a graduation requirement commencing with the graduating class of 2029-30.

BOARD POLICY: Pursuant to Board Policy BP 6142.95 - The Board shall adopt academic standards for history-social science which meet or exceed state content standards and describe the knowledge and skills that students are expected to possess at each grade level.

GOAL: In Support of LCAP Goal 1.8:Develop an Ethnic Studies course for grades 9-12.

Prepared by: Tammy Herzog, Assistant Superintendent Educational Services

Respectfully submitted,

Jeff Davis Ed.D.,
Superintendent

CA Assembly Bill 101 Ethnic Studies

Tammy Herzog, Assistant Superintendent Educational Services

January 24, 2023

CA Assembly Bill 101

- In October 2021, the CA Legislature passed **Assembly Bill 101** – a bill which requires Ethnic Studies as a high school graduation requirement
 - Graduation requirement commencing in the 2029–30 school year
 - Must begin offering by the 2025–26 school year

Course Options

Students may fulfill the requirement through the completion of any of the following types of courses:

A course based on the model curriculum developed pursuant to Section 51226.7.

An existing ethnic studies course.

An ethnic studies course taught as part of a course that has been approved as meeting the A–G requirements of the University of California and the California State University.

A locally developed ethnic studies course approved by the governing board of the school district or the governing body of the charter school. The proposed course shall first be presented at a public meeting of the governing board of the school district or the governing body of the charter school, and shall not be approved until a subsequent public meeting of the governing board or governing body at which the public has had the opportunity to express its views on the proposed course.

SBE Ethnic Studies Model Curriculum

[Ethnic Studies Model Curriculum](#)

- Model curriculum was adopted by the SBE on March 18, 2021
- A professionally edited and formatted version will be available at a later date

OPUSD Ethnic Studies Timeline

2022-23: Curriculum Council and school site discussions and awareness

2023-24: Committee established to discuss best placement of Ethnic Studies course

2024-25: Committee established to discuss course curriculum; Subcommittee to design curriculum

2025-26: First year of Ethnic Studies course implementation at OPHS, Oak View and OPIS

Questions

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: APPROVAL AND CERTIFICATION OF 2022-2023 MINIMUM INSTRUCTIONAL MINUTES

ACTION

ISSUE: Shall the Board of Education approve and certify compliance with the minimum number of instructional minutes as required by Education Code (EC) Section 46201 for 2022-2023 school year?

BACKGROUND: EC Section 46201 requires the governing board of every school district to certify that each school and each grade level has met the minimum number of instructional minutes as described in EC 46201 and meets the intent of the longer school day provisions of SB 813. As described in EC 46201.5, school bell schedules must provide for the minimum number of instructional minutes as follows:

Kindergarten = 36,000 minutes/year	Grades 1–3 = 50,400 minutes/year
Grades 4–8 = 54, 000 minutes/year	Grades 9–12 = 64,800 minutes/year

The District’s audit firm, as a part of the District’s financial audit, reviews compliance with the instructional time requirement annually. There are severe financial penalties for programs with less than the required minimum number of instructional minutes. Based on the number of instructional minutes remaining for this school year and the number of instructional days staff is certain that all our schools and grades will be within the required number of instructional minutes for the current school year. The 2022-2023 bell schedules and instructional minutes for each school site are included for the Board’s review.

FISCAL IMPACT: N/A

BOARD POLICY: Pursuant to Board Policy 6112 - The Governing Board shall fix the length of the school day subject to the provisions of law. (Education Code 46100)

GOAL: N/A

ALTERNATIVES: 1. Certify the compliance with the minimum number of instructional minutes.
2. Do not certify.

RECOMMENDATION: Alternative #1

Prepared by: Adam Rauch, Assistant Superintendent of Business Services

Respectfully submitted,

Jeff Davis, Ed.D.,
Superintendent

BOARD OF EDUCATION MEETING, JANUARY 24, 2023

Approval and Certification of 2022-2023

Minimum Instructional Minutes

Page 2

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep.	_____	_____	_____	_____

Brookside Bell Schedule

Campus is open beginning at 7:45 am each day (no earlier), with supervision on the playgrounds.

Regular Days	<u>Discovery Kindergarten</u> Wednesdays	Conference Days
Instruction 8:15 - 9:40	8:15 - 9:40	8:15 - 9:45
Nutrition/Recess 9:40 - 10:00	9:40 - 10:00	9:45 - 10:05
Instruction 10:00 - 12:15	10:00 - 12:15	10:05 - 12:15

Regular Days	<u>Kindergarten*</u> Wednesdays	Conference Days
Instruction 8:15 - 9:40	8:15 - 9:40	8:15 - 9:40
Nutrition/Recess 9:40 - 10:00	9:40 - 10:00	9:40- 10:00
Instruction 10:00 - 11:15	10:00 - 12:15	10:00- 12:15
Lunch 11:15 - 12:00	No Lunch	No Lunch
Instruction 12:00 - 1:15		

**Kindergarten: 12:15 pm Dismissal Aug 9th – 12th (first 4 days of school only)*

Regular Days	<u>GRADES 1 – 2</u> Wednesdays	Conference Days
Instruction 8:20 - 10:10	8:20 - 10:10	8:20- 10:10
Nutrition/Recess 10:10 - 10:30	10:10 - 10:30	10:10 - 10:30
Instruction 10:30 - 12:00	10:30 - 12:40	10:30 - 12:15
Lunch 12:00 - 12:45	No Lunch	No Lunch
Instruction 12:45 - 2:30		

Regular Days	<u>GRADES 3 – 5</u> Wednesdays	Conference Days
Instruction 8:20 - 10:35	8:20 - 10:35	8:20 - 10:35
Nutrition/Recess 10:35 - 10:55	10:35 - 10:55	10:35 - 10:55
Instruction 10:55 - 12:30	10:55 - 12:40	10:55 - 12:15
Lunch 12:30 - 1:15	No Lunch	No Lunch
Instruction 1:15 – 2:30 (3rd)		
1:15-2:56 (4/5)		

- Oct. 24-Special Minimum Day-12:15 Dismissal
- Oct. 25,26, 27, 28 and 31, Nov. 1, 2022 - Conference Days - 12:15 Dismissal
- December 22, 2022-Special Minimum Day-12:15 Dismissal
- March 7, 8, 9, 10, 2023 - Conference Days - 12:15 Dismissal
- March 31, 2023-Special Minimum Day-12:15 Dismissal
- May 26, 2023 - Last Day of School - 12:15 Dismissal

School Site: **Brookside Elementary**
 School Year: **2022-2023**

Comments:

Grade Level	Total Days	Total Minutes	Required Minutes	Excess/ (Short)
Discovery K	180	39,600	36,000	3,600
K	180	41,625	36,000	5,625
1 - 3	180	51,725	50,400	1,325
4 - 8	180	55,235	54,000	1,235

Diane Diamond
 Principal Signature

Contact Name **Diane Diamond**
 Phone Number **818-597-4200**

Date

District Office Use Only	Reviewer Name	Review Date	Confirmation to Site
Business Office			
Educational Services			

Bell Schedule **Discovery K: Regular Days**
 Number of Days **135**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	12:15 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Discovery K : Wednesdays**
 Number of Days **35**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	12:15 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Discovery K : Conference Days**
 Number of Days **10**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:15 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Kindergarten: Regular Days**
 Number of Days **135**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	11:15 AM	75	0	75
Lunch	11:15 AM	12:00 PM	0	0	0
Instruction	12:00 PM	1:15 PM	75	0	75
			0	0	0
			0	0	0
Total Hours/Minutes					235

Bell Schedule **Kindergarten : Wednesdays**
 Number of Days **35**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	12:15 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			220		

Bell Schedule **Kindergarten : Conference Days**
 Number of Days **10**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	12:15 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			220		

Bell Schedule **Grades 1 - 2: Regular Days**
 Number of Days **135**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:00 PM	90	0	90
Lunch	12:00 PM	12:45 PM	0	0	0
Instruction	12:45 PM	2:30 PM	105	0	105
			0	0	0
			0	0	0
Total Hours/Minutes			305		

Bell Schedule **Grades 1 - 2: Wednesdays**
 Number of Days **35**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:40 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			240		

Bell Schedule **Grades 1 - 2: Conference Days**
 Number of Days **10**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:15 PM	105	0	105
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			215		

Bell Schedule **Grade 3: Regular Days**
 Number of Days **135**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:30 PM	95	0	95
Lunch	12:30 PM	1:15 PM	0	0	0
Instruction	1:15 PM	2:30 PM	75	0	75
			0	0	0
			0	0	0
Total Hours/Minutes			305		

Bell Schedule **Grade 3: Wednesdays**
 Number of Days **35**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:40 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			240		

Bell Schedule **Grade 3 : Conference Days**
 Number of Days **10**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:15 PM	105	0	105
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			215		

Bell Schedule **Grades 4 - 5: Regular Days**
 Number of Days **135**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:30 PM	95	0	95
Lunch	12:30 PM	1:15 PM	0	0	0
Instruction	1:15 PM	2:56 PM	101	0	101
			0	0	0
			0	0	0
Total Hours/Minutes			331		

Bell Schedule **Grades 4 - 5: Wednesdays**
 Number of Days **35**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:40 PM	105	0	105
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			240		

Bell Schedule **Grades 4 - 5: Conference Days**
 Number of Days **10**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:15 PM	80	0	80
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			215		

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			0		

OAK HILLS BELL SCHEDULE

2022 ~ 2023



Discovery Kindergarten

	Regular Days	Fridays	Conference Days
Instruction	8:15 - 9:45	8:15 - 9:45	8:15 - 9:45
Nutrition/Recess	9:45 - 10:05	9:45 - 10:05	9:45 - 10:05
Instruction	10:05 - 12:15	10:05 - 12:15	10:05 - 12:15

Kindergarten

	Regular Days	Fridays	Conference Days
Instruction	8:15 - 9:45	8:15 - 9:45	8:15 - 9:45
Nutrition/Recess	9:45 - 10:05	9:45 - 10:05	9:45 - 10:05
Instruction	10:05 - 11:30	10:05 - 12:15	10:05 - 12:15
Lunch	11:30 - 12:15		
Instruction	12:15 - 1:15		

GRADES 1st – 3rd

	Regular Days	Fridays	Conference Days
Instruction	8-20 - 10:10	8-20 - 10:10	8-20 - 10:10
Nutrition/Recess	10:10 - 10:30	10:10 - 10:30	10:10 - 10:30
Instruction	10:30 - 12:00	10:30 - 12:40	10:30 - 12:15
Lunch	12:00 - 12:45		
Instruction	12:45 - 2:30		

GRADES 4th – 5th

	Regular Days	Fridays	Conference Days
Instruction	8-20 - 10:35	8-20 - 10:35	8-20 - 10:35
Nutrition/Recess	10:35 - 10:55	10:35 - 10:55	10:35 - 10:55
Instruction	10:55 - 12:45	10:55 - 12:40	10:55 - 12:15
Lunch	12:45 - 1:30		
Instruction	1:30 - 2:56		

Kindergarten August 9th– August 12th First 4 days of School 12:15 Dismissal

K Assessment dates: Oct. 3, 4, 6 & 11, 2022, Feb. 13-16, 2022, & May 8-11, 2023, 12:15 Dismissal

Special School Days - Early Dismissal Times

Oct 24, 2022, Special minimum day 12:15 pm
 Dec. 22, 2022, Day before winter break 12:00 pm
 May 26, 2023, Last day of school 12:00 pm

Conference Days - Early Dismissal Times

Oct. 25 – Nov. 1, 2022, 12:15 pm
 Mar. 6 - 9, 2023 12:15 pm

School Site: **Oak Hills Elementary**
 School Year: **2022-2023**

Comments:

Grade Level	Total Days	Total Minutes	Required Minutes	Excess/ (Short)
Discovery K	180	39,570	36,000	3,570
K	180	41,355	36,000	5,355
1 - 3	180	51,555	50,400	1,155
4 - 8	180	55,039	54,000	1,039

Erik Warren

Principal Signature _____ Date _____

Contact Name **Erik Warren**
 Phone Number **8187074224**

District Office Use Only	Reviewer Name	Review Date	Confirmation to Site
Business Office			
Educational Services			

Bell Schedule **Discovery K: Regular Days**
 Number of Days **135**

Bell Schedule **Discovery K : Fridays**
 Number of Days **33**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:15 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:15 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Discovery K : Conference Days**
 Number of Days **10**

Bell Schedule **Kindergarten: Regular Days**
 Number of Days **119**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:15 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	11:30 AM	85	0	85
Lunch	11:30 AM	12:15 PM	0	0	0
Instruction	12:15 PM	1:15 PM	60	0	60
			0	0	0
			0	0	0
Total Hours/Minutes					235

Bell Schedule **Kindergarten : Fridays**
 Number of Days **33**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:15 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Kindergarten : Conference Days**
 Number of Days **26**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:15 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Grades 1 - 3: Regular Days**
 Number of Days **134**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:00 PM	90	0	90
Lunch	12:00 PM	12:45 PM	0	0	0
Instruction	12:45 PM	2:30 PM	105	0	105
			0	0	0
			0	0	0
Total Hours/Minutes					305

Bell Schedule **Grades 1 - 3: Fridays**
 Number of Days **33**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:40 PM	130	0	130
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					240

Bell Schedule **Grades 1 - 3: Conference Days**
 Number of Days **11**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:15 PM	105	0	105
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					215

Bell Schedule **Grades 4 - 5: Regular Days**
 Number of Days **134**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:45 PM	110	0	110
Lunch	12:45 PM	1:30 PM	0	0	0
Instruction	1:30 PM	2:56 PM	86	0	86
			0	0	0
			0	0	0
Total Hours/Minutes					331

Bell Schedule **Grades 4 - 5: Fridays**
 Number of Days **33**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:40 PM	105	0	105
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			240		

Bell Schedule **Grades 4 - 5: Conference Days**
 Number of Days **11**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:15 PM	80	0	80
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			215		

Bell Schedule **Discovery K : Special School Days**
 Number of Days **2**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:00 PM	115	0	115
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			205		

Bell Schedule **Kindergarten : Special School Days**
 Number of Days **2**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:45 AM	90	0	90
Nutrition/Recess	9:45 AM	10:05 AM	0	0	0
Instruction	10:05 AM	12:00 PM	115	0	115
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			205		

Bell Schedule **Grades 1 - 3: Special School Days**
 Number of Days **2**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:10 AM	110	0	110
Nutrition/Recess	10:10 AM	10:30 AM	0	0	0
Instruction	10:30 AM	12:00 PM	90	0	90
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			200		

Bell Schedule **Grades 4 - 5: Special School Days**
 Number of Days **2**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:20 AM	10:35 AM	135	0	135
Nutrition/Recess	10:35 AM	10:55 AM	0	0	0
Instruction	10:55 AM	12:00 PM	65	0	65
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			200		

**Red Oak Elementary School
Daily Schedule
2022-2023
August 2022 through May 2023**

Discovery Kindergarten

8:15-10:20	Instruction
10:20-10:40	Recess
10:40-12:15	Instruction
12:15	Dismissal (12:15 dismissal every day Monday-Friday)

Traditional Kindergarten

8:15-9:40	Instruction
9:40-10:00	Recess
10:00-11:25	Instruction
11:25-12:10	Lunch
12:10-1:15	Instruction
1:15 (Monday, Tuesday, Thursday, Friday)	Dismissal (12:15 dismissal every Wednesday and minimum days)

1st-3rd Grades

8:15-10:00	Instruction
10:00-10:20	Recess
10:20-12:00	Instruction
12:00-12:45	Lunch
12:45-2:25	Instruction
2:25 (Monday, Tuesday, Thursday, Friday)	Dismissal (12:35 dismissal every Wednesday and 12:15 dismissal on minimum days)

4th and 5th Grades

8:15-10:30	Instruction
10:30-10:50	Recess
10:50-12:30	Instruction
12:30-1:15	Lunch
1:15-2:50	Instruction
2:50 (Monday, Tuesday, Thursday, Friday)	Dismissal (12:35 dismissal every Wednesday and 12:15 dismissal on minimum days)

School Site: **Red Oak Elementary**
 School Year: **2022-2023**

Comments:

Grade Level	Total Days	Total Minutes	Required Minutes	Excess/ (Short)
Discovery K	180	39,600	36,000	3,600
K	180	41,325	36,000	5,325
1 - 3	180	51,370	50,400	970
4 - 8	180	54,620	54,000	620

Stacy La Frenz 1/18/23
 Principal Signature Date

Contact Name **Stacy La Frenz**
 Phone Number **818-707-7972**

District Office Use Only	Reviewer Name	Review Date	Confirmation to Site
Business Office			
Educational Services			

Bell Schedule **Discovery K: Regular Days**
 Number of Days **130**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:20 AM	125	0	125
Nutrition/Recess	10:20 AM	10:40 AM	0	0	0
Instruction	10:40 AM	12:15 PM	95	0	95
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Discovery K : Wednesdays**
 Number of Days **36**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:20 AM	125	0	125
Nutrition/Recess	10:20 AM	10:40 AM	0	0	0
Instruction	10:40 AM	12:15 PM	95	0	95
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Discovery K : Conference Days**
 Number of Days **14**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:20 AM	125	0	125
Nutrition/Recess	10:20 AM	10:40 AM	0	0	0
Instruction	10:40 AM	12:15 PM	95	0	95
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					220

Bell Schedule **Kindergarten: Regular Days**
 Number of Days **115**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	11:25 AM	85	0	85
Lunch	11:25 AM	12:10 PM	0	0	0
Instruction	12:10 PM	1:15 PM	65	0	65
			0	0	0
			0	0	0
Total Hours/Minutes					235

Bell Schedule **Kindergarten : Wednesdays**
 Number of Days **36**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	12:15 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			220		

Bell Schedule **Kindergarten : Conference Days**
 Number of Days **29**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	9:40 AM	85	0	85
Nutrition/Recess	9:40 AM	10:00 AM	0	0	0
Instruction	10:00 AM	12:15 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			220		

Bell Schedule **Grades 1 - 3: Regular Days**
 Number of Days **130**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:00 AM	105	0	105
Nutrition/Recess	10:00 AM	10:20 AM	0	0	0
Instruction	10:20 AM	12:00 PM	100	0	100
Lunch	12:00 PM	12:45 PM	0	0	0
Instruction	12:45 PM	2:25 PM	100	0	100
			0	0	0
			0	0	0
Total Hours/Minutes			305		

Bell Schedule **Grades 1 - 3: Wednesdays**
 Number of Days **36**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:00 AM	105	0	105
Nutrition/Recess	10:00 AM	10:20 AM	0	0	0
Instruction	10:20 AM	12:35 PM	135	0	135
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			240		

Bell Schedule **Grades 1 - 3: Conference Days**
 Number of Days **14**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:00 AM	105	0	105
Nutrition/Recess	10:00 AM	10:20 AM	0	0	0
Instruction	10:20 AM	12:15 PM	115	0	115
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			220		

Bell Schedule **Grades 4 - 5: Regular Days**
 Number of Days **130**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:30 AM	135	0	135
Nutrition/Recess	10:30 AM	10:50 AM	0	0	0
Instruction	10:50 AM	12:30 PM	100	0	100
Lunch	12:30 PM	1:15 PM	0	0	0
Instruction	1:15 PM	2:50 PM	95	0	95
			0	0	0
			0	0	0
Total Hours/Minutes			330		

Bell Schedule **Grades 4 - 5: Wednesdays**
 Number of Days **36**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:30 AM	135	0	135
Nutrition/Recess	10:30 AM	10:50 AM	0	0	0
Instruction	10:50 AM	12:35 PM	105	0	105
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			240		

Bell Schedule **Grades 4 - 5: Conference Days**
 Number of Days **14**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Instruction	8:15 AM	10:30 AM	135	0	135
Nutrition/Recess	10:30 AM	10:50 AM	0	0	0
Instruction	10:50 AM	12:15 PM	85	0	85
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			220		

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			0		

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			0		

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			0		

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes			0		



Medea Creek

MIDDLE SCHOOL

Educating Compassionate and Creative Global Citizens

BELL SCHEDULE	
Period	Time
Period 1	8:23 - 9:15
Period 2	9:20 - 10:10
Nutrition	10:10 - 10:20
Period 3	10:25 - 11:15
Period 4 (6th Grade Lunch)	11:15 - 11:55
Period 4 (7/8th grade class)	11:20 - 12:10
Period 5 (7/8th grade lunch)	12:10 - 12:50
Period 5 (6th grade class)	12:00 - 12:50
Period 6	12:55 - 1:45
Period 7	1:50 - 2:40

Minimum Day Schedule		
Period 1: 8:23-9:00	Period 2: 9:05 - 9:40	Period 3: 9:45 - 10:20
Nutrition: 10:20-10:35	Period 4/5 10:40-11:15	Period 6: 11:20-11:55
Period 7: 12:00-12:35		

School Site: **Medea Creek Middle School**
 School Year: **2022-2023**

Comments:

Grade Level	Total Days	Total Minutes	Required Minutes	Excess/ (Short)
4 - 6	180	58,410	54,000	4,410
7 - 8	180	58,410	54,000	4,410

Gia Jantz. 12/22/22	Contact Name Gia Jantz
	Phone Number 818-707-7922

Principal Signature *Date*

District Office Use Only	Reviewer Name	Review Date	Confirmation to Site
Business Office			
Educational Services			

Bell Schedule **Regular Schedule Grade 6**
 Number of Days **175**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1	8:23 AM	9:15 AM	52	5	57
Period 2	9:20 AM	10:10 AM	50	0	50
Nutrition	10:10 AM	10:20 AM	0	5	5
Period 3	10:25 AM	11:15 AM	50	0	50
Lunch	11:15 AM	11:55 AM	0	5	5
Period 4	12:00 PM	12:50 PM	50	5	55
Period 5	12:55 PM	1:45 PM	50	5	55
Period 6	1:50 PM	2:40 PM	50	0	50
Total Hours/Minutes					327

Bell Schedule **Minimum Day Schedule Grade 6**
 Number of Days **5**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1	8:23 AM	9:00 AM	37	5	42
Period 2	9:05 AM	9:40 AM	35	5	40
Period 3	9:45 AM	10:20 AM	35	0	35
Nutrition	10:20 AM	10:35 AM	0	5	5
Period 4	10:40 AM	11:15 AM	35	5	40
Period 5	11:20 AM	11:55 AM	35	5	40
Period 6	12:00 PM	12:35 PM	35	0	35
Total Hours/Minutes					237

Bell Schedule **Regular Schedule Grades 7 & 8**
 Number of Days **175**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1	8:23 AM	9:15 AM	52	5	57
Period 2	9:20 AM	10:10 AM	50	0	50
Nutrition	10:10 AM	10:20 AM	0	5	5
Period 3	10:25 AM	11:15 AM	50	5	55
Period 4	11:20 AM	12:10 PM	50	0	50
Lunch	12:10 PM	12:50 PM	0	5	5
Period 5	12:55 PM	1:45 PM	50	5	55
Period 6	1:50 PM	2:40 PM	50	0	50
Total Hours/Minutes					327

Bell Schedule **Minimum Day Schedule Grades 7 & 8**
 Number of Days **5**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1	8:23 AM	9:00 AM	37	5	42
Period 2	9:05 AM	9:40 AM	35	5	40
Period 3	9:45 AM	10:20 AM	35	0	35
Nutrition	10:20 AM	10:35 AM	0	5	5
Period 4	10:40 AM	11:15 AM	35	5	40
Period 5	11:20 AM	11:55 AM	35	5	40
Period 6	12:00 PM	12:35 PM	35	0	35
Total Hours/Minutes					237

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

BELL SCHEDULES

Regular Schedule (Tuesday - Friday)			Activity Schedule		
Period	Time	Minutes	Period	Time	Minutes
Period 0	7:20 to 8:20	60	Period 0	7:20 to 8:20	60
Passing	8:20 to 8:30	10	Passing	8:20 to 8:30	10
Block 1 (1/2)	8:30 to 10:26	116	Block 1 (1/2)	8:30 to 10:20	110
Nutrition	10:26 to 10:36	10	Nutrition	10:20 to 10:30	10
Passing	10:36 to 10:46	10	Passing	10:30 to 10:40	10
Block 2 (3/4)	10:46 to 12:44	118	Block 2 (3/4)	10:40 to 12:30	108
Lunch	12:44 to 1:19	35	Activity (Block 2)	12:30 to 12:50	20
Passing	1:19 to 1:29	10	Lunch	12:50 to 1:25	35
Block 3 (5/6)	1:29 to 3:25	116	Passing	1:25 to 1:35	10
			Block 3 (5/6)	1:35 to 3:25	100
Monday / Late Start Schedule			Assembly Schedule		
Period	Time	Minutes	Period	Time	Minutes
Meeting	7:30 to 8:20	50	Period 0	7:20 to 8:20	60
Passing	8:20 to 8:30	10	Passing	8:20 to 8:30	10
Block 1 (1/2)	8:30 to 10:26	116	Block 1 (1/2)	8:30 to 10:10	100
Nutrition	10:26 to 10:36	10	Nutrition	10:10 to 10:20	10
Passing	10:36 to 10:46	10	Passing	10:20 to 10:30	10
Block 2 (3/4)	10:46 to 12:44	118	Block 2 (3/4)	10:30 to 12:15	103
Lunch	12:44 to 1:19	35	Assembly	12:15 to 1:00	45
Passing	1:19 to 1:29	10	Lunch	1:00 to 1:35	35
Block 3 (5/6)	1:29 to 3:25	116	Passing	1:35 to 1:45	10
			Block 3 (5/6)	1:45 to 3:25	100
Minimum Day Schedule			All Periods (0 - 6)		
Period	Time	Minutes	Period	Time	Minutes
Period 0	7:20 to 8:20	60	Period 0	7:20 to 8:20	60
Passing	8:20 to 8:30	10	Passing	8:20 to 8:30	10
Block 1 (1/2)	8:30 to 9:30	60	Period 1	8:30 to 9:23	53
Nutrition	9:30 to 9:40	10			
Passing	10:50 to 11:00	10			

Block 2 (3/4)	9:50 to 10:50	60			Passing	9:23 to 9:33	10
Passing	10:50 to 11:00	10			Period 2	9:33 to 10:26	53
Block 3 (5/6)	11:00 to 12:00	60			Nutrition	10:26 to 10:36	10
					Passing	10:36 to 10:46	10
Final Exam Minimum Day Schedule					Period 3	10:46 to 11:42	56
Period	Time	Minutes			Passing	11:42 to 11:52	10
Block 1	8:30 to 10:25	115			Period 4	11:52 to 12:45	53
Nutrition	10:25 to 10:35	10			Lunch	12:45 to 1:20	35
Passing	10:35 to 10:45	10			Passing	1:20 to 1:30	10
Block 2	10:45 to 12:40	115			Period 5	1:30 to 2:23	53
					Passing	2:23 to 2:33	10
Awareness Week / Fine Arts Assembly Schedule					Period 6	2:33 to 3:25	52
Teachers: A - Ki			Teachers: Kj - Z				
Period 0	7:30 - 8:20		Period 0	7:30 - 8:20			
Block 1	8:30 - 10:07		Block 1	8:30 - 10:07			
Block 2 (Attendance)	10:27 - 10:32		Block 2	10:27 - 12:06			
Assembly 1	10:32 - 11:22		Assembly 2	12:11 - 1:03			
Block 2	11:27 - 1:03		Lunch	1:03 - 1:38			
Lunch	1:03 - 1:38		Block 3	1:48 - 3:25			
Block 3	1:48 - 3:25						

School Site: **Oak Park High School**
 School Year: **2022-23**

Comments:

Grade Level	Total Days	Total Minutes	Required Minutes	Excess/ (Short)
9 - 12	180	65,150.00	64,800	350

Contact Name

Bell Schedule **Regular Schedule (T-F)**
 Number of Days **160**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 0	7:20 AM	8:20 AM	0	0	0
Block 1	8:30 AM	10:26 AM	116	0	116
Nutrition	10:26 AM	10:46 AM	0	10	10
Block 2	10:46 AM	12:44 PM	118	0	118
Lunch	12:44 PM	1:29 PM	0	10	10
Block 3	1:29 PM	3:25 PM	116	0	116
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					370

Bell Schedule **Activity Schedule**
 Number of Days **1**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 0	7:20 AM	8:20 AM	0	10	10
Block 1	8:30 AM	10:20 AM	110	0	110
Nutrition	10:20 AM	10:30 AM	0	10	10
Block 2	10:40 AM	12:30 PM	110	0	110
Activity	12:30 PM	12:50 PM	20	0	20
Lunch	12:50 PM	1:25 PM	0	10	10
Block 3	1:35 PM	3:25 PM	110	0	110
			0	0	0
			0	0	0
Total Hours/Minutes					380

Bell Schedule **Regular Schedule (M)**
 Number of Days **0**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule **Assembly Schedule**
 Number of Days **4**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 0	7:20 AM	8:20 AM	0	0	0
Block 1	8:30 AM	10:10 AM	100	0	100
Nutrition	10:10 AM	10:20 AM	0	10	10
Block 2	10:30 AM	12:15 PM	105	0	105
Assembly	12:15 PM	1:00 PM	45	0	45
Lunch	1:00 PM	1:35 PM	0	10	10
Block 3	1:45 PM	3:25 PM	100	0	100
			0	0	0
			0	0	0
Total Hours/Minutes					370

Bell Schedule **Minimum Day Schedule**
 Number of Days **4**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 0	7:30 AM	8:20 AM	0	0	0
Block 1	8:30 AM	9:30 AM	60	0	60
Nutrition	9:30 AM	9:50 AM	0	10	10
Block 2	9:50 AM	11:00 AM	60	10	70
Block 3	11:00 AM	12:00 PM	60	0	60
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					200

Bell Schedule **Final Exam Min Day Schedule**
 Number of Days **6**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Block 1	8:30 AM	10:25 AM	115	0	115
Nutrition	10:25 AM	10:35 AM	0	10	10
Block 2	10:45 AM	12:40 PM	115	0	115
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					240

Bell Schedule **All Period (0 - 6)**
 Number of Days **4**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 0	7:20 AM	8:20 AM	0	0	0
Period 1	8:30 AM	9:23 AM	53	10	63
Period 2	9:33 AM	10:26 AM	53	0	53
Nutrition	10:26 AM	10:36 AM	0	10	10
Period 3	10:46 AM	11:42 AM	56	10	66
Period 4	11:52 AM	12:45 PM	53	0	53
Lunch	12:45 PM	1:20 PM	0	10	10
Period 5	1:30 PM	2:23 PM	53	10	63
Period 6	2:33 PM	3:25 PM	52	0	52
Total Hours/Minutes					370

Bell Schedule **Fine Arts/Awareness Week**
 Number of Days **1**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Block 1	8:30 AM	10:07 AM	97	0	97
Nutrition	10:07 AM	10:17 AM	0	10	10
Block 2	10:27 AM	10:32 AM	5	0	5
Assembly	10:32 AM	11:27 AM	55	5	60
Block 2	11:32 AM	1:03 PM	91	0	91
Lunch	1:03 PM	1:38 PM	0	10	10
Block 3	1:48 PM	3:25 PM	97	0	97
			0	0	0
			0	0	0
Total Hours/Minutes					370

Bell Schedule **Regular Schedule (M)**
 Number of Days **0**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

MONDAY - THURSDAY 8:35 – 1:40 (270 instructional minutes)		
Period 1	8:35 - 9:20	(45 Minutes)
Period 2/3	9:25 - 10:55	(90 Minutes)
BREAK	10:55 - 11:20	
Period 4/5	11:20 - 12:50	(90 Minutes)
Period 6	12:55 - 1:40	(45 Minutes)

FRIDAY AND FINALS SCHEDULE 8:35 – 11:40 (180 instructional minutes)		
Period 1	8:35 - 10:05	(90 Minutes)
PASSING	10:05 - 10:10	
Period 2	10:10 - 11:40	(90 Minutes)

NOTE: Flex Friday qualifying students do not have to attend school

CAASP TESTING 8:35 – 12:00 (170 instructional minutes)		
Period 1	8:35 - 10:00	(85 Minutes)
PASSING	10:00 - 10:30	
Period 2	10:35 - 12:00	(85 Minutes)

ACTIVITY DAY - 3 PERIODS 8:35 – 1:40 (175 instructional minutes)		
Period 1	8:35 - 9:30	(55 Minutes)
Period 2/3	9:35 - 10:35	(60 Minutes)
Period 4/5	10:40 - 11:40	(60 Minutes)
Activity	11:40 - 1:40	

Regular Weekly Total – 1080 minutes/ 1260 minutes if taking Flex Friday

School Site: **Oak View High School**
 School Year: **2022-2023**

Comments:

Grade Level	Total Days	Total Minutes	Required Minutes	Excess/ (Short)
Continuation	180	46,790	32,400	14,390

Kent Cromwell
 Principal Signature _____ Date _____

Contact Name **Kent Cromwell**
 Phone Number **818 735 3290**

District Office Use Only	Reviewer Name	Review Date	Confirmation to Site
Business Office			
Educational Services			

Bell Schedule **Monday, Tuesday, Wednesday, Thursday Sch**
 Number of Days **142**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1	8:35 AM	9:20 AM	45	5	50
Period 2/3	9:25 AM	10:55 AM	90	0	90
Break	10:55 AM	11:20 AM	0	0	0
Period 4/5	11:20 AM	12:50 PM	90	5	95
Period 6	12:55 PM	1:40 PM	45	0	45
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					280

Bell Schedule **Thursday Schedule**
 Number of Days **0**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1	8:35 AM	9:20 AM	45	5	50
Period 2/3	9:25 AM	10:55 AM	90	0	90
Break	10:55 AM	11:20 AM	0	0	0
Period 4/5	11:20 AM	12:50 PM	90	5	95
Period 6	12:55 PM	1:40 PM	45	0	45
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					280

Bell Schedule **Friday Schedule**
 Number of Days **38**

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
Period 1/2	8:35 AM	10:05 AM	90	5	95
Period 3/4	10:10 AM	11:40 AM	90	0	90
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					185

Bell Schedule _____
 Number of Days _____

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

Bell Schedule
 Number of Days

Period	Begin	End	Period Minutes	Passing Minutes	Total Minutes
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Total Hours/Minutes					0

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: DISCUSSION ON GOVERNOR’S JANUARY BUDGET PROPOSAL FOR 2023-24

DISCUSSION

ISSUE: Shall the Board receive and discuss information pertaining to the Governor’s January budget proposal for the 2023-24 fiscal year?

BACKGROUND: As required by law, Governor Gavin Newsom released his proposal for the State’s 2023-24 budget on January 10, 2023, including his funding plan for K-12 education. In order to obtain more detailed information regarding the Governor’s proposal, District staff attended budget workshops on the Governor’s proposal presented. Staff will share information obtained at the workshops with the Board at this evening’s meeting and discuss the anticipated impact of the proposal on Oak Park schools in the upcoming budget year. The California Department of Education has put together the attached synopsis of the 2023–24 Governor’s Education Budget for local educational agencies.

FISCAL IMPACT: None. Information and discussion only.

ALTERNATIVES: None. Information and discussion only.

Prepared by: Adam Rauch, Assistant Superintendent, Business and Administrative Services

Respectfully submitted,

Jeff Davis, Ed.D.
Superintendent



2023-24 GOVERNOR'S EDUCATION BUDGET OVERVIEW



TONY THURMOND
State Superintendent
of Public Instruction

Overview of education-related funding included in the Governor's Budget for 2023-24

On January 10, 2023, Governor Gavin Newsom released his budget spending plan for 2023-24. The following provides information on the governor's proposals that affect preschool through grade twelve education.

Copies of this document, as well as other budget-related documents, are available on the California Department of Education (CDE) website at the CDE Education Budget web page (<https://www.cde.ca.gov/fg/fr/eb/index.asp>). Official state budget documents are available through the California Department of Finance (DOF) website (<https://dof.ca.gov/>).

OVERVIEW

The Governor's Budget forecasts General Fund revenues to be \$29.5 billion lower than at the 2022 Budget Act projections. With the lower projected revenues, California is estimating a budget gap of \$22.5 billion in the 2023-24 FY. The Governor's budget proposal maintains reserves of \$35.6 billion in 2023-24 and continues to improve investments in education for schools, students, and teachers.

PROPOSITION 98

- Provides \$108.8 billion Proposition (Prop) 98 funding for kindergarten through grade twelve (K-12) schools for 2023-24, a decrease of \$1.5 billion from the 2022-23 Budget Act funding level.
 - Increase in Prop 98 funding level in 2021-22 of \$200 million but a decrease in 2022-23 of \$3.5 billion.
- Provides \$23,723 in total K-12 per-pupil expenditures from all sources projected in 2023-24.
- Provides \$17,519 K-12 per-pupil expenditures from Prop 98 funds in 2023-24, an increase of \$526 per pupil over 2022-23 funding levels.
- Rebenchmarks Test 1 Prop 98 from 38.3 percent to 38.6 percent of the General Fund (GF) to account for enrollment increases related to the expansion of transitional kindergarten (TK).

PUBLIC SCHOOL SYSTEM STABILIZATION ACCOUNT (PSSSA)

- Projects a deposit into PSSSA will be required in 2021-22, in the amount of \$3.7 billion, \$1.1 billion in 2022-23, and \$365 million in 2023-24.
 - The deposit will result in a projected balance of \$8.5 billion, below the \$9.5 billion projected in the 2022-23 Budget Act.
 - This balance is greater than 3 percent of the total K-12 share of the Prop 98 amount, which continues the school district reserve caps of 10 percent that began in 2022-23.



2023-24 GOVERNOR'S EDUCATION BUDGET OVERVIEW



TONY THURMOND
State Superintendent
of Public Instruction

Overview of education-related funding included in the Governor's Budget for 2023-24

LOCAL CONTROL FUNDING FORMULA (LCFF)

- The Cost of Living Adjustment (COLA) is 8.13 percent, the highest in recent memory, which results in a \$4.2 billion Prop 98 GF increase for the LCFF.
- County Offices of Education (COE): increase of \$51.7 million Prop 98 GF to reflect an 8.13 percent COLA adjustment and average daily attendance (ADA) changes applicable to the LCFF.
- Includes \$300 million ongoing Prop 98 GF for an equity multiplier, an add-on to LCFF.
- Proposes amendments to the K-12 accountability and continuous improvement system to ensure equity gaps are identified and addressed through the Local Control and Accountability Plan and Differentiated Assistance process.

RESERVES

- Overall, the budget has \$35.6 billion set aside in reserves.
- The Rainy Day Fund balance is projected to be \$22.4 billion in 2023-24, the constitutional maximum mandatory deposit limit of 10 percent of the GF.
- Maintains \$900 million in the Safety Net Reserve.
- A total of \$8.5 billion in the Public School System Stabilization Account.
- Reserves of \$3.8 billion in the Special Fund for Economic Uncertainties to address emergencies and other unforeseen events.

PENSIONS

- Includes \$3.9 billion GF for statutorily required state contribution to CalSTRS.

EARLY EDUCATION

- Continues expanded eligibility for TK with \$690 million to implement the second year of TK expansion, expanding eligibility to children turning five years old between September 2 and April 2 (approximately 46,000 children). Full implementation of universal TK is expected in 2025-26.
- Provides \$165 million to support the addition of one certificated or classified staff person in TK classrooms.
- Builds on 2022-23 Budget Act with \$64.5 million Prop 98 GF and \$51.8 million non-98 GF to continue a multiyear plan to ramp up the inclusivity adjustments for the California State Preschool Program (CSPP), the second year of a three-year ramp up, with the final requirement that students with disabilities make up at least 7.5 percent of CSPP providers' enrollment.



2023-24 GOVERNOR'S EDUCATION BUDGET OVERVIEW



TONY THURMOND
State Superintendent
of Public Instruction

Overview of education-related funding included in the Governor's Budget for 2023-24

- Delays the 2023-24 planned \$550 million Full-Day Kindergarten Facilities Grant Program investment to 2024-25.

LITERACY

- Builds on the 2022-23 Budget Act by providing an additional \$250 million one-time Prop 98 GF for the existing Literacy Coaches and Reading Specialists Grant Program.
- Uses a \$1 million one-time GF to create a Literacy Roadmap to help educators navigate resources effectively and efficiently.

SPECIAL EDUCATION

- The budget proposes several programmatic changes:
 - Limiting the amount of funding that Special Education Local Plan Areas (SELPAs) are allowed to retain for nondirect student services before allocating special education base funding to their member local educational agencies.
 - Stabilizing current SELPA membership by extending the moratorium on creating new single-district SELPAs by two years, from June 30, 2024, to June 30, 2026.
 - Increasing fiscal transparency by requiring CDE to post each SELPA's annual local plan on its website, including its governance, budget, and services plans.

EDUCATOR WORKFORCE

- The Governor's Budget does not propose changes to existing programs or additional educator workforce investments but states that the Administration is committed to the thoughtful implementation of existing educator programs in the coming year.

ARTS AND CULTURAL ENRICHMENT

- Calculates the amount required to be allocated under the Arts and Music in Schools – Funding Guarantee and Accountability Act, as established by Prop 28 during the 2022 General Election, at \$941.
- Proposes to reduce the Arts, Music, and Instructional Materials Discretionary Block Grant, established in the 2022-23 Budget Act, by \$1.2 billion, from \$3.5 billion to \$2.3 billion.
- Proposes \$100 million one-time Prop 98 GF to provide high school seniors with access to cultural enrichment experiences.
 - This equates to about \$200 per twelfth-grade student.



2023-24 GOVERNOR'S EDUCATION BUDGET OVERVIEW



TONY THURMOND
State Superintendent
of Public Instruction

Overview of education-related funding included in the Governor's Budget for 2023-24

OTHER

- COLA: Increase of \$669 million Prop 98 GF to reflect an 8.13 percent COLA for categorical programs that remain outside of the LCFF (Special Education, Child Nutrition, State Preschool, Youth in Foster Care, Mandates Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education Program).
- Facilities:
 - o Proposed decrease of \$100 million GF in planned support for the School Facility Program for 2023-24, from \$2.1 billion to \$2 billion.
 - o Proposes \$30 million Prop 98 GF to the Charter School Facility Grant Program.
 - o Proposed \$15 million set aside of the \$600 million appropriated in the 2022 Budget Act to support school kitchen commercial dishwashers.
- Student Health and Safety:
 - o Proposes \$3.5 million ongoing funds for all middle and high school sites to maintain at least two doses of fentanyl/opioid overdose medication.
 - o Proposes an additional \$10 million for opioid education, testing, recovery, and support (general—not specific to K-12 schools).

BUDGET BILLS

- Assembly Bill (AB) 221 Overview: <https://abgt.assembly.ca.gov/sites/abgt.assembly.ca.gov/files/Highlights%20of%20Governors%20Proposed%202023-24%20Budget%20updated.pdf>
- Senate Bill (SB) 72 Overview: https://sbud.senate.ca.gov/sites/sbud.senate.ca.gov/files/Summary_of_the_Governors_Proposed_2023_24_Budget.pdf

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: ACCEPT ANNUAL AUDIT REPORTS FOR FISCAL YEAR 2021-2022

ACTION

ISSUE: Shall the Board receive and accept the annual financial audit reports for fiscal year 2021-22?

BACKGROUND: As required by Education Code Section 41020 and Article XIII.B of the State Constitution, the Board of Education has employed an independent accounting firm to audit all District financial records and procedures for the fiscal year ending June 30, 2021. The full audit report, prepared by the accounting firm of Christy White Accountancy Corp., and Audit summary follows for the Board's review. Acceptance of the annual audits fulfills the Board's obligation as required by EC 41020 and Article XIII.B of the State Constitution.

The financial and performance audits of Fund 211 (Measure S), and two selected auxiliary organizations will be presented to the Board on or before the April meeting.

FISCAL IMPACT: None.

BOARD POLICY: Pursuant to Board Policy 3460 Financial Reports and Accountability - The Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter.

GOALS: None.

ALTERNATIVES: 1. Accept as record the 2021-22 annual audit report.
2. Do not accept the 2021-22 annual audit reports.

RECOMMENDATION: Alternative No. 1

Prepared by: Adam Rauch, Assistant Superintendent, Business Services

Respectfully submitted,

Jeff Davis, Ed.D.
Superintendent

BOARD OF EDUCATION MEETING, JANUARY 24, 2023

Accept as record the 2021-22 annual audit report.

Page 2

Board Action: On motion of _____, seconded by _____, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hardy	_____	_____	_____	_____
Helfstein	_____	_____	_____	_____
Lantsman	_____	_____	_____	_____
Moynihan	_____	_____	_____	_____
Wang	_____	_____	_____	_____
Student Rep	_____	_____	_____	_____

December 13, 2022

Board of Education
Oak Park Unified School District
Oak Park, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Unified School District for the year ended June 30, 2022. 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 well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 10, 2022. 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 Oak Park Unified School District are described in Note 1 to the financial statements. No new accounting policies that impacted the financial statements were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by Oak Park Unified School 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 estimate(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Matters (continued)

Qualitative Aspects of Accounting Practices (continued)

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 disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 10 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

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 13, 2022.

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 Oak Park Unified School 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 Oak Park Unified School 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 management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements 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 the supplementary information section, which accompany the financial statements but are 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.

Restriction on Use

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

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

Christy White, Inc.
San Diego, California

OAK PARK UNIFIED SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2022



OAK PARK UNIFIED SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2022

FINANCIAL SECTION

Report on the Audit of the Financial Statements 1
Management’s Discussion and Analysis..... 4
Basic Financial Statements
 Government-wide Financial Statements
 Statement of Net Position..... 11
 Statement of Activities 12
 Fund Financial Statements
 Governmental Funds – Balance Sheet 13
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position..... 14
 Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances 15
 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities 16
Notes to Financial Statements 18

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – Budgetary Comparison Schedule 49
Schedule of the District’s Proportionate Share of the Net Pension Liability - CalSTRS 50
Schedule of the District’s Proportionate Share of the Net Pension Liability - CalPERS 51
Schedule of District Contributions - CalSTRS 52
Schedule of District Contributions - CalPERS 53
Notes to Required Supplementary Information 54

SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards..... 55
Schedule of Average Daily Attendance (ADA) 56
Schedule of Instructional Time 57
Schedule of Financial Trends and Analysis 58
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements 59
Combining Statements – Non-Major Governmental Funds
 Combining Balance Sheet..... 60
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances..... 61
Local Education Agency Organization Structure 62
Notes to Supplementary Information 63

**OAK PARK UNIFIED SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2022**

OTHER INDEPENDENT AUDITORS' REPORTS

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*64
Report on Compliance For Each Major Federal Program; and Report on Internal Control Over Compliance
Required by the Uniform Guidance66
Report on State Compliance69

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results.....73
Financial Statement Findings74
Federal Award Findings and Questioned Costs75
State Award Findings and Questioned Costs76
Summary Schedule of Prior Audit Findings.....77

FINANCIAL SECTION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTSIndependent Auditors' Report

Governing Board
Oak Park Unified School District
Oak Park, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oak Park Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Oak Park Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the 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 Oak Park Unified School District, as of June 30, 2022, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Oak Park Unified School 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 Oak Park Unified School 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the financial statements.

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

- Exercise professional judgement 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 Oak Park Unified School 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oak Park Unified School 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 required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information, although not 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 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 Oak Park Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022 on our consideration of the Oak Park Unified 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 Oak Park Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oak Park Unified School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
December 13, 2022

OAK PARK UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

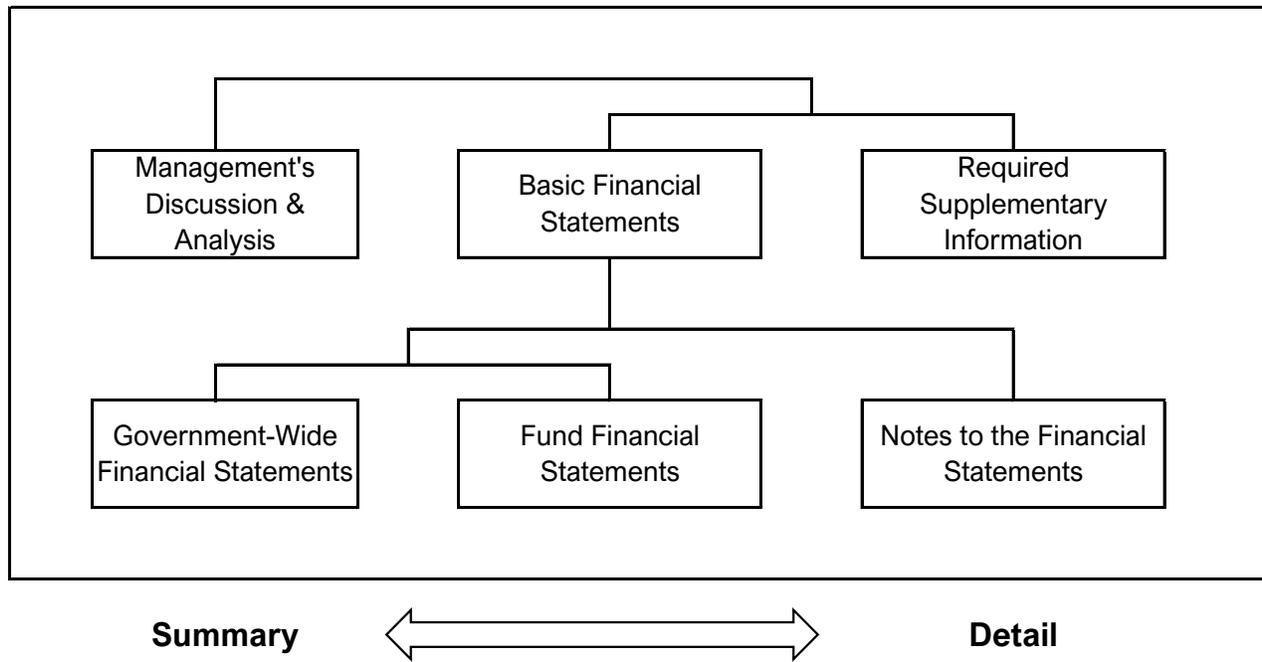
Our discussion and analysis of Oak Park Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was \$(34,820,591) at June 30, 2022. This was an increase of \$4,074,029 from the prior year.
- Overall revenues were \$59,691,351 which were more than expenses of \$55,617,322.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



**OAK PARK UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** 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.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-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 government'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 government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**OAK PARK UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$(34,820,591) at June 30, 2022, as reflected in the table below. Of this amount, \$(47,564,457) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2022	2021	Net Change
ASSETS			
Current and other assets	\$ 35,205,786	\$ 25,751,964	\$ 9,453,822
Capital assets	66,354,219	68,629,469	(2,275,250)
Total Assets	101,560,005	94,381,433	7,178,572
DEFERRED OUTFLOWS OF RESOURCES	12,640,075	14,533,834	(1,893,759)
LIABILITIES			
Current liabilities	8,672,136	14,285,924	(5,613,788)
Long-term liabilities	117,371,735	128,307,241	(10,935,506)
Total Liabilities	126,043,871	142,593,165	(16,549,294)
DEFERRED INFLOWS OF RESOURCES	22,976,800	5,216,722	17,760,078
NET POSITION			
Net investment in capital assets	4,764,110	6,297,086	(1,532,976)
Restricted	7,979,756	5,904,773	2,074,983
Unrestricted	(47,564,457)	(51,096,479)	3,532,022
Total Net Position	\$ (34,820,591)	\$ (38,894,620)	\$ 4,074,029

**OAK PARK UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

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

	Governmental Activities		
	2022	2021	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 121,589	\$ 8,497,892	\$ (8,376,303)
Operating grants and contributions	8,042,011	-	8,042,011
Capital grants and contributions	60	-	60
General revenues			
Property taxes	17,982,468	17,933,106	49,362
Unrestricted federal and state aid	28,669,272	26,935,754	1,733,518
Other	4,875,951	2,635,791	2,240,160
Total Revenues	59,691,351	56,002,543	3,688,808
EXPENSES			
Instruction	30,262,265	34,149,510	(3,887,245)
Instruction-related services	5,842,389	4,637,807	1,204,582
Pupil services	5,565,622	5,893,996	(328,374)
General administration	4,518,297	4,905,878	(387,581)
Plant services	5,127,897	5,986,204	(858,307)
Ancillary and community services	797,661	394,796	402,865
Debt service	3,297,300	4,202,243	(904,943)
Other outgo	205,891	382,338	(176,447)
Total Expenses	55,617,322	60,552,772	(4,935,450)
Change in net position	4,074,029	(4,550,229)	8,624,258
Net Position - Beginning	(38,894,620)	(34,344,391)	(4,550,229)
Net Position - Ending	\$ (34,820,591)	\$ (38,894,620)	\$ 4,074,029

The cost of all our governmental activities this year was \$55,617,322 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$17,982,468 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**OAK PARK UNIFIED SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District’s functions. Net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2022	2021
Instruction	\$ 27,146,534	\$ 28,760,404
Instruction-related services	5,687,417	4,546,640
Pupil services	3,486,557	5,285,146
General administration	4,406,545	4,428,417
Plant services	4,726,217	5,206,785
Ancillary and community services	135,169	231,744
Debt service	3,297,300	4,202,243
Transfers to other agencies	(1,432,077)	(606,499)
Total	\$ 47,453,662	\$ 52,054,880

FINANCIAL ANALYSIS OF THE DISTRICT’S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$29,576,754, which is more than last year’s ending fund balance of \$15,195,566. The District’s General Fund had \$1,262,739 more in operating revenues than expenditures for the year ended June 30, 2022. The District’s Building Fund had \$1,572,750 less in operating revenues than expenditures for the year ended June 30, 2022. The District’s Bond Interest and Redemption Fund had \$80,172 less in operating revenues than expenditures for the year ended June 30, 2022.

CURRENT YEAR BUDGET 2021-2022

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a periodic basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District’s financial projections and current budget based on State and local financial information.

**OAK PARK UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2021-2022 the District had invested \$66,354,219 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2022	2021	Net Change
CAPITAL ASSETS			
Land	\$ 4,809,841	\$ 4,809,841	\$ -
Construction in progress	10,318,196	9,083,910	1,234,286
Land improvements	1,383,385	1,383,385	-
Buildings & improvements	95,406,178	95,406,178	-
Furniture & equipment	5,172,420	5,172,420	-
Less: Accumulated depreciation	(50,735,801)	(47,226,265)	(3,509,536)
Total Capital Assets	\$ 66,354,219	\$ 68,629,469	\$ (2,275,250)

Long-Term Liabilities

At year-end, the District had \$117,371,735 in long-term liabilities, a decrease of 8.52% from last year – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 92,953,442	\$ 80,631,886	\$ 12,321,556
Financed purchases	123,981	175,410	(51,429)
Early retirement incentive	420,000	470,000	(50,000)
Compensated absences	171,946	475,230	(303,284)
Net pension liability	26,039,622	49,506,120	(23,466,498)
Less: current portion of long-term liabilities	(2,337,256)	(2,951,405)	614,149
Total Long-term Liabilities	\$ 117,371,735	\$ 128,307,241	\$ (10,935,506)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

In its September 2022 quarterly report, the UCLA Anderson Forecast stated the U.S. economy was likely to muddle along with below-trend growth and continued high inflation over the next twelve months. No recession is forecast at this time; however, the possibility still exists that persistent inflation and aggressive interest rate policy will lead to a hard landing of the economy, potentially triggering a recession. In California, defense spending and technology demands will likely keep the economy growing.

**OAK PARK UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. The May 2022 Budget Revision includes total funding of \$128.3 billion (\$78.4 billion General Fund and \$49.9 billion other funds) for all K-12 education programs, additionally, the revised spending plan further accelerates the implementation of the "California for All Kids" plan, which is a whole-child support framework designed to target inequities in educational outcomes among students from different demographic backgrounds and empower parents and families with more options and services. The Proposition 98 Guarantee continues to be in Test 1 for 2021-22 and 2022-23. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's Budget proposed re-benching the Test 1 percentage to increase the percentage of General Fund revenues due to the Guarantee, from 38.03 percent to approximately 38.4 percent. The May Revision updates the increased Test 1 percentage from approximately 38.4 percent to approximately 38.3 percent. At May Revision, the 2022-23 cost-of-living adjustment (COLA) is updated to 6.56 percent, the largest COLA in the history of LCFF.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2022. The amount of the liability is material to the financial position of the District. The CalSTRS projected employer contribution rate for 2022-23 is 19.10 percent. The CalPERS projected employer contribution rate for 2022-23 is 25.37 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2022-23 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Assistant Superintendent, Business and Administrative Services, at Oak Park Unified School District, Oak Park, California, 91377.

**OAK PARK UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
ASSETS	
Cash and investments	\$ 31,505,832
Accounts receivable	3,511,356
Prepaid expenses	188,598
Capital assets, not depreciated	15,128,037
Capital assets, net of accumulated depreciation	51,226,182
Total Assets	<u>101,560,005</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	11,000,047
Deferred amount on refunding	1,640,028
Total Deferred Outflows of Resources	<u>12,640,075</u>
LIABILITIES	
Accrued liabilities	5,959,237
Unearned revenue	375,643
Long-term liabilities, current portion	2,337,256
Long-term liabilities, non-current portion	117,371,735
Total Liabilities	<u>126,043,871</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	22,976,800
Total Deferred Inflows of Resources	<u>22,976,800</u>
NET POSITION	
Net investment in capital assets	4,764,110
Restricted:	
Capital projects	17,799
Debt service	4,443,691
Educational programs	2,591,503
Food service	791,476
Associated student body	135,287
Unrestricted	(47,564,457)
Total Net Position	<u>\$ (34,820,591)</u>

**OAK PARK UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 30,262,265	\$ 13,901	\$ 3,101,770	\$ 60	\$ (27,146,534)
Instruction-related services					
Instructional supervision and administration	2,744,683	-	101,380	-	(2,643,303)
Instructional library, media, and technology	660,095	447	39,954	-	(619,694)
School site administration	2,437,611	357	12,834	-	(2,424,420)
Pupil services					
Home-to-school transportation	350,954	-	-	-	(350,954)
Food services	1,230,519	-	1,674,480	-	443,961
All other pupil services	3,984,149	641	403,944	-	(3,579,564)
General administration					
Centralized data processing	982,480	-	2,123	-	(980,357)
All other general administration	3,535,817	3,103	106,526	-	(3,426,188)
Plant services	5,127,897	292	401,388	-	(4,726,217)
Ancillary services	795,054	3,582	658,910	-	(132,562)
Community services	2,607	-	-	-	(2,607)
Interest on long-term debt	3,297,300	-	-	-	(3,297,300)
Other outgo	205,891	99,266	1,538,702	-	1,432,077
Total Governmental Activities	\$ 55,617,322	\$ 121,589	\$ 8,042,011	\$ 60	(47,453,662)
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes					13,209,242
Property taxes, levied for debt service					4,772,817
Property taxes, levied for other specific purposes					409
Federal and state aid not restricted for specific purposes					28,669,272
Interest and investment earnings					202,313
Miscellaneous					4,673,638
Subtotal, General Revenue					51,527,691
CHANGE IN NET POSITION					4,074,029
Net Position - Beginning					(38,894,620)
Net Position - Ending					\$ (34,820,591)

The accompanying notes are an integral part of these financial statements.

**OAK PARK UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 8,627,938	\$ 16,649,406	\$ 5,143,070	\$ 1,085,418	\$ 31,505,832
Accounts receivable	3,282,877	9,068	6,469	212,942	3,511,356
Due from other funds	68,434	-	-	58,198	126,632
Prepaid expenditures	188,598	-	-	-	188,598
Total Assets	\$ 12,167,847	\$ 16,658,474	\$ 5,149,539	\$ 1,356,558	\$ 35,332,418
LIABILITIES					
Accrued liabilities	\$ 4,912,631	\$ 18,706	\$ -	\$ 322,052	\$ 5,253,389
Due to other funds	38,198	460	-	87,974	126,632
Unearned revenue	373,938	-	-	1,705	375,643
Total Liabilities	5,324,767	19,166	-	411,731	5,755,664
FUND BALANCES					
Nonspendable	190,598	-	-	-	190,598
Restricted	2,591,238	16,639,308	5,149,539	944,827	25,324,912
Assigned	5,835	-	-	-	5,835
Unassigned	4,055,409	-	-	-	4,055,409
Total Fund Balances	6,843,080	16,639,308	5,149,539	944,827	29,576,754
Total Liabilities and Fund Balances	\$ 12,167,847	\$ 16,658,474	\$ 5,149,539	\$ 1,356,558	\$ 35,332,418

The accompanying notes are an integral part of these financial statements.

**OAK PARK UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET
POSITION
JUNE 30, 2022**

Total Fund Balance - Governmental Funds \$ 29,576,754

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 117,090,020	
Accumulated depreciation	<u>(50,735,801)</u>	66,354,219

Deferred amount on refunding:

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:

1,640,028

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(705,848)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 92,953,442	
Financed purchases	123,981	
Early retirement incentive	420,000	
Compensated absences	171,946	
Net pension liability	<u>26,039,622</u>	(119,708,991)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 11,000,047	
Deferred inflows of resources related to pensions	<u>(22,976,800)</u>	(11,976,753)

Total Net Position - Governmental Activities \$ (34,820,591)

**OAK PARK UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	\$ 40,931,602	\$ -	\$ -	\$ -	\$ 40,931,602
Federal sources	2,467,252	-	-	1,915,352	4,382,604
Other state sources	6,121,670	-	30,316	133,125	6,285,111
Other local sources	5,092,758	16,519	4,754,204	2,442,071	12,305,552
Total Revenues	54,613,282	16,519	4,784,520	4,490,548	63,904,869
EXPENDITURES					
Current					
Instruction	34,775,325	-	-	38,010	34,813,335
Instruction-related services					
Instructional supervision and administration	1,297,504	-	-	1,804,834	3,102,338
Instructional library, media, and technology	325,882	-	-	-	325,882
School site administration	2,751,360	-	-	4,517	2,755,877
Pupil services					
Food services	-	-	-	1,276,990	1,276,990
All other pupil services	4,421,105	-	-	-	4,421,105
General administration					
Centralized data processing	1,089,333	-	-	-	1,089,333
All other general administration	3,501,387	-	-	39,623	3,541,010
Plant services	4,532,772	-	-	1,027	4,533,799
Facilities acquisition and construction	101,288	1,589,269	-	-	1,690,557
Ancillary services	263,036	-	-	554,176	817,212
Community services	2,607	-	-	-	2,607
Transfers to other agencies	229,420	-	-	-	229,420
Debt service					
Principal	51,429	-	2,456,746	-	2,508,175
Interest and other	8,095	-	2,407,946	-	2,416,041
Total Expenditures	53,350,543	1,589,269	4,864,692	3,719,177	63,523,681
Excess (Deficiency) of Revenues Over Expenditures	1,262,739	(1,572,750)	(80,172)	771,371	381,188
Other Financing Sources (Uses)					
Transfers in	-	-	-	82,812	82,812
Other sources	-	13,783,322	216,678	-	14,000,000
Transfers out	(82,812)	-	-	-	(82,812)
Net Financing Sources (Uses)	(82,812)	13,783,322	216,678	82,812	14,000,000
NET CHANGE IN FUND BALANCE	1,179,927	12,210,572	136,506	854,183	14,381,188
Fund Balance - Beginning	5,663,153	4,428,736	5,013,033	90,644	15,195,566
Fund Balance - Ending	\$ 6,843,080	\$ 16,639,308	\$ 5,149,539	\$ 944,827	\$ 29,576,754

The accompanying notes are an integral part of these financial statements.

**OAK PARK UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Governmental Funds \$ 14,381,188

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

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 1,234,286	
Depreciation expense:	<u>(3,509,536)</u>	(2,275,250)

Debt service:

In governmental funds, repayments of long-term debt are reported 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:

\$ 2,966,429

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(15,411,786)

Deferred amounts on refunding:

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:

(151,701)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

72,273

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

303,284

Continued on the next page

**OAK PARK UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued
 FOR THE YEAR ENDED JUNE 30, 2022**

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: 3,964,362

Other liabilities not normally liquidated with current financial resources:

In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: 50,000

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 175,230

Change in Net Position of Governmental Activities \$ 4,074,029

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Oak Park Unified School District (the “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 generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization’s relationship with the District is such that exclusion would cause the District’s financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements 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 revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. 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 non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section 17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section 41003*).

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Special Revenue Funds (continued)

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

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

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

County School Facilities Fund: This fund is established pursuant to *Education Code Section 17070.43* to receive from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section 17070 et seq.*).

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

D. Basis of Accounting – Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements 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.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents

The District’s cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

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

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

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

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	20 – 50 years
Furniture and Equipment	5 – 15 years
Vehicles	6 – 15 years

Interfund Balances

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Compensated Absences

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

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 because 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.

Accrued Liabilities and Long-Term Obligations

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

Premiums and Discounts

In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

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 defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

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

G. Estimates

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

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

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

J. New Accounting Pronouncements

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard's primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has fully implemented this Statement as of June 30, 2022.

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The statement is effective for periods beginning after June 15, 2022. The District has not yet determined the impact on the financial statements.

GASB Statement No. 97 – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard's primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has not yet determined the impact on the financial statements.

GASB Statement No. 101 – In June 2022, GASB issued 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. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities
Investment in county treasury	\$ 31,064,415
Cash on hand and in banks	439,417
Cash with fiscal agent	2,000
Total	\$ 31,505,832

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 2 – CASH AND INVESTMENTS, continued

B. Policies and Practices

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

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Ventura County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

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

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 2 – CASH AND INVESTMENTS, continued

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$30,557,446 and an amortized book value of \$31,064,415. The average weighted maturity for this pool is 280 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2022, the pooled investments in the County Treasury were rated AAf/S1+.

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2022, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Ventura County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 2 – CASH AND INVESTMENTS (continued)

G. Fair Value (continued)

The District's fair value measurements at June 30, 2022 were as follows:

	Uncategorized
Investment in county treasury	\$ 30,557,446
Total	\$ 30,557,446

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022 consisted of the following:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government					
Categorical aid	\$ 2,328,576	\$ -	\$ -	\$ 197,772	\$ 2,526,348
State Government					
Categorical aid	59,286	-	-	14,111	73,397
Lottery	200,269	-	-	-	200,269
Local Government					
Other local sources	694,746	9,068	6,469	1,059	711,342
Total	\$ 3,282,877	\$ 9,068	\$ 6,469	\$ 212,942	\$ 3,511,356

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 01, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 4,809,841	\$ -	\$ -	\$ 4,809,841
Construction in progress	9,083,910	1,234,286	-	10,318,196
Total capital assets not being depreciated	13,893,751	1,234,286	-	15,128,037
Capital assets being depreciated				
Land improvements	1,383,385	-	-	1,383,385
Buildings & improvements	95,406,178	-	-	95,406,178
Furniture & equipment	5,172,420	-	-	5,172,420
Total capital assets being depreciated	101,961,983	-	-	101,961,983
Less: Accumulated depreciation				
Land improvements	458,159	32,120	-	490,279
Buildings & improvements	42,036,097	3,395,202	-	45,431,299
Furniture & equipment	4,732,009	82,214	-	4,814,223
Total accumulated depreciation	47,226,265	3,509,536	-	50,735,801
Total capital assets being depreciated, net	54,735,718	(3,509,536)	-	51,226,182
Governmental Activities				
Capital Assets, net	\$ 68,629,469	\$ (2,275,250)	\$ -	\$ 66,354,219

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 4 – CAPITAL ASSETS, continued

Depreciation expense has been allocated to governmental functions as follows:

Governmental Activities	
Instruction	\$ 1,403,814
Instructional library, media, and technology	350,954
School site administration	175,476
Home-to-school transportation	350,954
All other pupil services	350,954
All other general administration	350,954
Plant services	526,430
Total	\$ 3,509,536

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2022 consisted of the following:

	<u>Due From Other Funds</u>		
	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
<u>Due To Other Funds</u>			
General Fund	\$ -	\$ 38,198	\$ 38,198
Building Fund	460	-	460
Non-Major Governmental Funds	67,974	20,000	87,974
Total	\$ 68,434	\$ 58,198	\$ 126,632

The General Fund owed the Child Development Fund for extended care contribution costs.	\$	38,198
The Child Development owed the General Fund for repayment of costs.		47,777
The Cafeteria Fund owed the General Fund for repayment of contributions.		20,197
The Cafeteria Fund owed the Child Development Fund for expenditures incurred.		20,000
The Building Fund owed the General Fund for expenditures incurred.		460
Total		\$ 126,632

B. Operating Transfers

Interfund transfers for the year ended June 30, 2022 consisted of the following:

	<u>Interfund Transfers In</u>	
	<u>Non-Major Governmental Funds</u>	<u>Total</u>
<u>Interfund Transfers Out</u>		
General Fund	\$ 82,812	\$ 82,812
Total	\$ 82,812	\$ 82,812

Transfer from the General Fund to the Child Development Fund for contributions to extended care.	\$	82,812
Total	\$	82,812

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2022 consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities
Payroll	\$ 425,526	\$ -	\$ 14,952	\$ -	\$ 440,478
Construction	-	18,706	-	-	18,706
Vendors payable	1,915,861	-	307,100	-	2,222,961
Unmatured interest	-	-	-	705,848	705,848
Due to grantor government	2,571,244	-	-	-	2,571,244
Total	\$ 4,912,631	\$ 18,706	\$ 322,052	\$ 705,848	\$ 5,959,237

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2022 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal sources	\$ 27,505	\$ -	\$ 27,505
State categorical sources	194,747	-	194,747
Local sources	151,686	1,705	153,391
Total	\$ 373,938	\$ 1,705	\$ 375,643

NOTE 8 – TAX AND REVENUE ANTICIPATION NOTES (TRANS)

On July 28, 2020, the District issued \$5,845,000 of Tax and Revenue Anticipation Notes bearing interest at 2.00 percent. The notes were issued to supplement cash flows. Interest and principal were due and payable on February 1, 2021. By January 31, 2021, the District had paid off the notes. On March 16, 2021, the District issued \$5,910,000 of Tax and Revenue Anticipation Notes bearing interest at 0.25 percent. On July 27, 2021, the District issued \$1,330,000 of Tax and Revenue Anticipation Notes bearing interest at 2.00 percent. The notes were issued to supplement cash flows. Interest and principal were due and payable on June 30, 2022.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 9 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2022 consisted of the following:

	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 77,359,663	\$ 15,411,786	\$ 2,915,000	\$ 89,856,449	\$ 1,880,375
Unamortized premium	3,272,223	-	175,230	3,096,993	175,231
Total general obligation bonds	80,631,886	15,411,786	3,090,230	92,953,442	2,055,606
Financed purchases	175,410	-	51,429	123,981	53,650
Early retirement incentive	470,000	-	50,000	420,000	228,000
Compensated absences	475,230	-	303,284	171,946	-
Net pension liability	49,506,120	-	23,466,498	26,039,622	-
Total	\$ 131,258,646	\$ 15,411,786	\$ 26,961,441	\$ 119,708,991	\$ 2,337,256

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for financed purchases are made in the General Fund.
- Payments for early retirement incentive are made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

A. General Obligation Bonds

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding			Bonds Outstanding June 30, 2022
					July 01, 2021	Additions	Deductions	
Election 2006, Series 2007	September 20, 2007	August 1, 2028	3.75% - 5.25%	\$ 5,011,137	\$ 362,934	\$ 24,836	\$ -	\$ 387,770
Election 2006, Series 2009B	April 14, 2009	August 1, 2033	3.00% - 6.75%	4,999,686	2,764,710	30,234	-	2,794,944
Election 2008, Series 2009A	April 14, 2009	August 1, 2033	3.00% - 6.75%	9,998,516	3,392,746	399,057	-	3,791,803
Election 2008, Series 2011A	June 8, 2011	August 1, 2038	4.70% - 7.47%	9,382,294	17,155,976	218,958	1,055,000	16,319,934
Election 2006, Series 2013A	September 25, 2013	August 1, 2027	2.25% - 4.00%	3,655,000	3,240,000	-	365,000	2,875,000
Election 2008, Series 2013B	September 25, 2013	August 1, 2042	1.50% - 8.00%	5,644,564	329,399	418,738	85,000	663,137
Election 2006, Series 2015A	November 5, 2015	August 1, 2031	3.00% - 5.00%	3,830,000	3,430,000	-	125,000	3,305,000
2016 Refunding	May 24, 2016	August 1, 2032	2.00% - 4.00%	10,090,000	8,670,000	-	770,000	7,900,000
Election 2016, Series A	March 9, 2017	August 1, 2046	3.50% - 5.00%	15,000,000	11,685,000	-	-	11,685,000
Election 2016, Series B	November 8, 2018	August 1, 2048	4.00% - 5.00%	17,310,000	17,310,000	-	500,000	16,810,000
Election 2016, Series C	May 26, 2022	August 1, 2051	4.00% - 5.00%	14,000,000	-	14,000,000	-	14,000,000
2020 Refunding	November 18, 2020	August 1, 2042	0.601% - 4.215%	8,955,663	9,018,898	319,963	15,000	9,323,861
Total				\$ 77,359,663	\$ 15,411,786	\$ 2,915,000	\$ -	\$ 89,856,449

Election 2006

In an election held on June 6, 2006, the voters authorized the District to issue and sale \$17,500,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of financing specific vehicle and equipment purchases to improve student safety, replace aging school equipment and furnishings, and provide up-to-date educational technology, including updating science and computer lab equipment, replacing aging student desks and chairs, upgrading playground equipment to current safety standards, acquiring safe student transportation and maintenance vehicles. There were four issuances under this election:

- Series 2007, which was issued on September 20, 2007 for \$5,011,137 with interest rates ranging from 3.75% to 5.25%. The original issuance consisted of \$4,865,000 of current interest serial bonds, \$1,685,000 of current interest term bonds, and \$146,137 of capital appreciation serial bonds. Interest on the current interest bonds is payable each February 1 and August 1 to maturity, commencing February 1, 2008. Principal of the current interest bonds is payable on August 1 in each of the years as per the repayment schedule, commencing August 1, 2008 through the final maturity at August 1, 2027. The capital appreciation bonds will not bear current interest, but will increase in value by the accumulation of earned interest from their Denominational Amounts on the date of delivery to their respective Maturity Values at maturity. Interest on the capital appreciation bonds will be compounded on each February 1 and August 1, commencing February 1, 2008, through the final maturity at August 1, 2028. The principal balance outstanding at June 30, 2022 amounted to \$387,770.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 9 – LONG-TERM LIABILITIES (continued)

A. General Obligation Bonds (continued)

Election 2006 (continued)

- Series 2009B, which was issued on April 14, 2009 for \$4,999,686 with interest rates ranging from 3.00% to 6.75%. The original issuance consisted of \$2,310,000 of current interest serial bonds and \$2,689,686 of capital appreciation serial bonds. Interest on the current interest bonds is payable on each February 1 and August 1 to maturity, commencing August 1, 2009. Principal of the current interest bonds is payable on August 1 in each of the years and in the amounts as per the repayment schedule. The capital appreciation bonds will not bear current interest, but will increase in value by the accumulation of earned interest from their Denominational Amounts on the date of delivery to their respective Maturity Values at maturity. Interest on the capital appreciation bonds will be compounded on each February 1 and August 1, commencing August 1, 2009, through final maturity at August 1, 2033. The principal balance outstanding at June 30, 2022 amounted to \$2,794,944.
- Series 2013A, which was issued on September 25, 2013 for \$3,655,000 with interest rates ranging from 2.25% to 4.00%. The original issuance consisted entirely of current interest serial bonds. Interest on the current interest bonds is payable on each February 1 and August 1 to maturity, commencing February 1, 2014. Principal of the current interest bonds is payable on August 1 in each of the years and in the amounts as per the repayment schedule and continuing through August 1, 2027. The principal balance outstanding at June 30, 2022 amounted to \$2,875,000.
- Series 2015A, which was issued on November 5, 2015 for \$3,830,000 with interest rates ranging from 3.00% to 5.00%. The original issuance consisted entirely of current interest serial bonds. Interest on the current interest bonds is payable on each February 1 and August 1 to maturity, commencing February 1, 2016. Principal of the current interest bonds is payable on August 1 in each of the years and in the amounts as per the repayment schedule and continuing through August 1, 2031. The principal balance outstanding at June 30, 2022 amounted to \$3,305,000.

Election 2008

In an election held on November 4, 2008, the voters authorized the District to issue and sale \$29,445,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of financing specific construction and modernization projects, including repairing, renovating, and improving aging facilities; repairing water damage and failing roofs; removing hazardous materials; making schools earthquake safe; replacing outdated fire and security systems; and improving classrooms to modern safety and instructional standards. There were three issuances under this election:

- Series A, which was issued on April 14, 2009 for \$9,998,516 with interest rates ranging from 3.00% to 6.75%. The original issuance consisted of \$9,750,000 of current interest serial bonds and \$248,516 of capital appreciation serial bonds. Interest on the current interest bonds is payable on each February 1 and August 1 to maturity, commencing August 1, 2010. Principal of the current interest bonds is payable on August 1 in each of the years and in the amounts as per the repayment schedule. The capital appreciation bonds will not bear current interest, but will increase in value by the accumulation of earned interest from their Denominational Amounts on the date of delivery to their respective Maturity Values at maturity. Interest on the capital appreciation bonds will be compounded on each February 1 and August 1, commencing August 1, 2010, through final maturity at August 1, 2033. The principal balance outstanding at June 30, 2022 amounted to \$3,791,803.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 9 – LONG-TERM LIABILITIES (continued)

A. General Obligation Bonds (continued)

Election 2008 (continued)

- Series 2011 A Tax Exempt Bonds, which was issued on June 8, 2011 for \$9,382,294 with interest rates ranging from 4.70% to 7.47%. The original issuance consisted of \$1,460,798 of capital appreciation serial bonds and \$7,921,495 of convertible capital appreciation term bonds. The capital appreciation bonds will not bear current interest but will increase in value by the accumulation of earned interest from their principal amounts on the date of delivery to their respective values at maturity. Interest on the capital appreciation bonds will be compounded on February 1 and August 1 of each year, commencing August 1, 2011, through the final maturity at August 1, 2036. The convertible capital appreciation bonds will accrete interest from the date of delivery, compounded semiannually on February 1 and August 1 of each year, commencing on August 1, 2011, to the date on which the Convertible Capital Appreciation Bonds convert to current interest bonds and will bear interest from such conversion date on the accreted value thereof as of the conversion date, payable semiannually on February 1 and August 1 of each year, commencing on the February 1 or August 1 immediately succeeding the conversion date. Principal and accrued interest will be payable only at maturity as per the repayment schedule, through the final maturity at August 1, 2038. The principal balance outstanding at June 30, 2022 amounted to \$16,319,934.
- Series 2013B, which was issued on September 25, 2013 for \$5,644,564 with interest rates ranging from 1.50% to 8.00%. The original issuance consisted of \$1,000,000 of current interest serial bonds and \$4,644,564 of capital appreciation serial bonds. Interest on the current interest bonds is payable on each February 1 and August 1 to maturity, commencing February 1, 2014. Principal of the current interest bonds is payable on August 1 in each of the years and in the amounts as per the repayment schedule. The capital appreciation bonds will not bear current interest, but will increase in value by the accumulation of earned interest from their Denominational Amounts on the date of delivery to their respective Maturity Values at maturity. Interest on the capital appreciation bonds will be compounded on each February 1 and August 1, commencing February 1, 2014, through final maturity at August 1, 2042. The principal balance outstanding at June 30, 2022 amounted to \$663,137.

2016 Refunding

On May 24, 2016, the District issued \$10,090,000 of 2016 general obligation refunding bonds with interest rates ranging from 2.00% to 4.00%. The original issuance consisted entirely of current interest serial bonds. Interest on the bonds is payable on each February 1 and August 1 to maturity, commencing August 1, 2016. Principal on the bonds is payable on August 1 of each of the years and in the amounts as per the repayment schedule. The bonds were issued to advance refund certain Election 2006, Series 2007 bonds, Election 2006, Series B bonds, and Election 2008, Series A bonds (collectively called the “refunded bonds”). The principal balance outstanding at June 30, 2022 amounted to \$7,900,000.

The net proceeds received for the 2016 Refunding Bonds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District’s financial statements. Amounts paid to the refunded bond escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred charges on refunding on the statement of net position and are amortized as an expense over the life of the bond. Deferred charges on refunding of \$581,843 remain to be amortized. This refunding reduced total debt service payments by \$1,051,028 and resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$920,739.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 9 – LONG-TERM LIABILITIES (continued)

A. General Obligation Bonds (continued)

Election 2016

In an election held on November 8, 2016, the voters authorized the District to issue and sale \$60,000,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of financing specific construction and modernization projects to improve student safety and campus security systems, repair/upgrade older classrooms and school facilities, including deteriorating roofs, plumbing, electrical, and air conditioning systems, acquire, construct, and repair classrooms, sites, facilities, equipment and instructional technology to support student achievement in reading, math arts, humanities, and science/technology. There were two issuances outstanding under this election:

- Series A, which was issued on March 9, 2017 for \$15,000,000 with interest rates ranging from 3.50% to 5.00%. The original issuance consisted of \$7,140,000 of current interest serial bonds and \$7,860,000 of current interest term bonds. Interest on the bonds is payable commencing on August 1, 2017, and thereafter on each February 1 and August 1 to maturity or redemption prior thereto, through the final maturity is on August 1, 2046. The principal balance outstanding at June 30, 2021 amounted to \$11,685,000.
- Series B, which was issued on November 8, 2018 for \$17,310,000 with interest rates ranging from 4.00% to 5.00%. The original issuance consisted of \$7,590,000 of current interest serial bonds and \$9,720,000 of current interest term bonds. Interest on the bonds is payable commencing February 1, 2019 and thereafter on each February 1 and August 1 to maturity or redemption prior thereto, through the final maturity is on August 1, 2048. The principal balance outstanding at June 30, 2021 amounted to \$16,810,000.
- Series C, which was issued on May 26, 2022 for \$14,000,000 with interest rates ranging from 4.00% to 5.00%. Interest on the bonds is payable commencing August 1, 2022 and thereafter on each February 1 and August 1 to maturity or redemption prior thereto, through the final maturity is on August 1, 2051. The principal balance outstanding at June 30, 2022 amounted to \$14,000,000.

2020 Refunding

On October 28, 2020, the District issued \$8,955,662 of 2020 general obligation refunding bonds with interest rates ranging from 0.601% to 4.00%. The original issuance consisted of current interest and capital appreciation serial bonds. Interest on the bonds is payable on each February 1 and August 1 to maturity, commencing February 1, 2021. the capital appreciation bonds are payable only at maturity on August 1 of the years indicated in the repayment schedule. The bonds were issued to advance refund Election 2008, Series 2013B bonds. The principal balance outstanding at June 30, 2022 amounted to \$9,323,861.

2020 Refunding Bonds

The net proceeds received for the 2020 Refunding Bonds were used to refund a portion of the outstanding Election of 2008, Series 2013B General Obligation Bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District's financial statements. This refunding reduced total debt service payments by \$1,671,729 and resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$2,070,820.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 9 – LONG-TERM LIABILITIES (continued)

B. Debt Service Requirements to Maturity – Bonds

The bonds mature through 2052 as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,880,375	\$ 2,202,092	\$ 4,082,467
2024	1,894,809	2,644,782	4,539,591
2025	1,646,492	2,610,224	4,256,716
2026	1,858,457	2,619,609	4,478,066
2027	2,110,323	2,615,318	4,725,641
2028 - 2032	12,212,872	15,856,392	28,069,264
2033 - 2037	11,221,397	17,604,885	28,826,282
2038 - 2042	10,468,629	8,783,604	19,252,233
2043 - 2047	19,535,117	14,291,512	33,826,629
2048 - 2052	13,820,000	1,420,675	15,240,675
Accretion	13,207,978	(13,207,978)	-
Total	\$ 89,856,449	\$ 57,441,115	\$ 147,297,564

C. Financed Purchase

The District entered into a lease-purchase agreement for a rooftop and shade structure solar system, with quarterly payments in February, May, August, and November of each year, with principal maturing through 2025. Future minimum payments are as follows:

<u>Year Ended June 30,</u>	<u>Payment</u>
2023	\$ 58,071
2024	58,071
2025	14,518
Total minimum payments	130,660
Less amount representing interest	(6,679)
Present value of minimum payments	\$ 123,981

D. Early Retirement Incentive

The District adopted Retirement Incentive Plans (the Plans) in November 2013 for fiscal year 2013-14, November 2014 for fiscal year 2014-15, November 2016 for fiscal year 2016-17, February 2018 for fiscal year 2017-18 and November 2018, for fiscal year 2018-19. Eligible employees, who retired prior to the established deadlines, are provided an annual cash payment according to the Plan's provisions.

Future payments for the early retirement incentive are as follows:

<u>Year Ended June 30,</u>	<u>Payment</u>
2023	\$ 228,000
2024	48,000
2025	48,000
2026	48,000
2027	48,000
Total	\$ 420,000

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 9 – LONG-TERM LIABILITIES (continued)

E. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2022 amounted to \$171,946. This amount is included as part of long-term liabilities in the government-wide financial statements.

F. Net Pension Liability

The District’s beginning net pension liability was \$49,506,120 and decreased by \$23,466,498 during the year ended June 30, 2022. The ending net pension liability at June 30, 2022 was \$26,039,622. See Note 11 for additional information regarding the net pension liability.

NOTE 10 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2022:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Prepaid expenditures	188,598	-	-	-	188,598
Total non-spendable	<u>190,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,598</u>
Restricted					
Educational programs	2,591,238	-	-	265	2,591,503
Food service	-	-	-	791,476	791,476
Associated student body	-	-	-	135,287	135,287
Capital projects	-	16,639,308	-	17,799	16,657,107
Debt service	-	-	5,149,539	-	5,149,539
Total restricted	<u>2,591,238</u>	<u>16,639,308</u>	<u>5,149,539</u>	<u>944,827</u>	<u>25,324,912</u>
Assigned					
Other assignments	5,835	-	-	-	5,835
Total assigned	<u>5,835</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,835</u>
Unassigned	4,055,409	-	-	-	4,055,409
Total Fund Balance	\$ 6,843,080	\$ 16,639,308	\$ 5,149,539	\$ 944,827	\$ 29,576,754

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District’s Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than two months of general fund operating expenditures, or 3 percent of General Fund expenditures and other financing uses.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement 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). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 18,397,748	\$ 9,323,461	\$ 19,148,862	\$ 1,057,355
PERS Pension	7,641,874	1,676,586	3,827,938	439,013
Total	\$ 26,039,622	\$ 11,000,047	\$ 22,976,800	\$ 1,496,368

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2022, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022 was 16.92% of annual payroll.. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$4,012,274 for the year ended June 30, 2022.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$2,599,993 to CalSTRS.

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 18,397,748
State's proportionate share of the net pension liability associated with the District	<u>9,257,226</u>
Total	<u>\$ 27,654,974</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. 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 plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District’s proportion was 0.040 percent, which was an increase of 0.002 percent from its proportion measured as of June 30, 2020.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

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

For the year ended June 30, 2022, the District recognized pension expense of \$1,057,355. In addition, the District recognized pension expense and revenue of \$(1,613,525) for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 14,553,093
Differences between expected and actual experience	46,087	1,957,904
Changes in assumptions	2,606,765	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,658,335	2,637,865
District contributions subsequent to the measurement date	4,012,274	-
Total	<u>\$ 9,323,461</u>	<u>\$ 19,148,862</u>

The \$4,012,274 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 2,103,391	\$ 5,113,776
2024	1,835,594	4,728,908
2025	657,135	4,049,141
2026	291,081	4,590,871
2027	186,547	470,900
2028	237,439	195,266
Total	<u>\$ 5,311,187</u>	<u>\$ 19,148,862</u>

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 –June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, 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 (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District’s proportionate share of the net pension liability	\$ 37,451,231	\$ 18,397,748	\$ 2,583,722

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

B. California Public Employees’ Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees’ Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees’ Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees’ Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member’s contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022 was 22.91% of annual payroll. Contributions to the plan from the District were \$1,448,456 for the year ended June 30, 2022.

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

At June 30, 2022, the District reported a liability of \$7,641,874 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. 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 plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District’s proportion was 0.038 percent, which was a decrease of 0.002 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$439,013. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	\$ -	\$ 2,932,724
Differences between expected and actual experience	228,130	18,015
Changes in proportion and differences between District contributions and proportionate share of contributions	-	877,199
District contributions subsequent to the measurement date	1,448,456	-
Total	\$ 1,676,586	\$ 3,827,938

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

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

The \$1,448,456 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 169,688	\$ 1,108,601
2024	54,294	1,030,727
2025	4,148	872,963
2026	-	815,647
Total	\$ 228,130	\$ 3,827,938

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

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, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 adjusted to account for assumed administrative expenses.

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11– PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)

The table below reflects 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 geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	100.0%		

*An expected inflation of 2.00% used for this period.

**An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

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

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, 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 (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District’s proportionate share of the net pension liability	\$ 12,885,272	\$ 7,641,874	\$ 3,288,728

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2022.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

C. Construction Commitments

As of June 30, 2022, the District had \$2,909,196 with respect to unfinished capital projects.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District is a member of the Ventura County Schools' Self-Funding Authority (VCSSFA) and the Ventura County Fast Action School Transit Authority (VCFAST) joint powers authorities (JPAs). The District pays an annual premium to the VCSSFA for its workers' compensation, and property liability coverage. Payments for the County-Wide Courier Service are paid to the VCFAST. The relationships between the District, the pools, and the JPA's are such that they are not component units of the District for financial reporting purposes.

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

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Refunded Debt

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognized deferred outflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2022, the deferred amount on refunding was \$1,640,028.

OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, continued

B. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2022, total deferred outflows related to pensions was \$11,000,047 and total deferred inflows related to pensions was \$22,976,800.

REQUIRED SUPPLEMENTARY INFORMATION

**OAK PARK UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 40,799,857	\$ 40,944,020	\$ 40,931,602	\$ (12,418)
Federal sources	1,047,038	1,449,728	2,467,252	1,017,524
Other state sources	3,676,130	3,309,170	3,521,677	212,507
Other local sources	3,559,306	4,893,434	5,087,291	193,857
Total Revenues	49,082,331	50,596,352	52,007,822	1,411,470
EXPENDITURES				
Certificated salaries	23,329,821	23,304,732	24,262,946	(958,214)
Classified salaries	7,650,387	7,982,884	8,333,057	(350,173)
Employee benefits	11,428,838	11,254,486	11,467,308	(212,822)
Books and supplies	1,867,667	2,452,308	2,117,380	334,928
Services and other operating expenditures	3,946,497	4,956,994	4,216,973	740,021
Capital outlay	-	103,642	103,565	77
Other outgo				
Excluding transfers of indirect costs	445,439	445,439	288,944	156,495
Transfers of indirect costs	(147,020)	(204,934)	(39,623)	(165,311)
Total Expenditures	48,521,629	50,295,551	50,750,550	(454,999)
Excess (Deficiency) of Revenues Over Expenditures	560,702	300,801	1,257,272	956,471
Other Financing Sources (Uses)				
Transfers out	-	-	(82,812)	(82,812)
Net Financing Sources (Uses)	-	-	(82,812)	(82,812)
NET CHANGE IN FUND BALANCE				
Fund Balance - Beginning	2,398,960	3,985,948	3,985,948	-
Fund Balance - Ending	\$ 2,959,662	\$ 4,286,749	\$ 5,160,408	\$ 873,659

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- On behalf payments of \$2,599,993 are not included in the actual revenues and expenditures reported in this schedule.
- The amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and the Foundation Permanent Fund, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**OAK PARK UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.040%	0.038%	0.041%	0.040%	0.036%	0.044%	0.041%	0.035%
District's proportionate share of the net pension liability	\$ 18,397,748	\$ 37,215,195	\$ 36,597,915	\$ 36,504,294	\$ 33,735,375	\$ 35,438,525	\$ 27,665,259	\$ 20,300,033
State's proportionate share of the net pension liability associated with the District	9,257,226	19,184,282	19,966,768	20,900,519	19,957,726	20,177,490	14,631,833	12,258,037
Total	<u>\$ 27,654,974</u>	<u>\$ 56,399,477</u>	<u>\$ 56,564,683</u>	<u>\$ 57,404,813</u>	<u>\$ 53,693,101</u>	<u>\$ 55,616,015</u>	<u>\$ 42,297,092</u>	<u>\$ 32,558,070</u>
District's covered payroll	\$ 22,252,570	\$ 22,947,283	\$ 22,219,803	\$ 21,093,423	\$ 21,334,157	\$ 20,555,993	\$ 19,229,523	\$ 15,472,545
District's proportionate share of the net pension liability as a percentage of its covered payroll	82.7%	162.2%	164.7%	173.1%	158.1%	172.4%	143.9%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**OAK PARK UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.038%	0.040%	0.043%	0.040%	0.040%	0.038%	0.035%	0.031%
District's proportionate share of the net pension liability	\$ 7,641,874	\$ 12,290,925	\$ 12,497,602	\$ 10,600,226	\$ 9,481,218	\$ 7,569,213	\$ 5,104,814	\$ 3,572,971
District's covered payroll	\$ 5,398,012	\$ 5,779,249	\$ 5,946,058	\$ 5,258,502	\$ 5,077,484	\$ 4,600,549	\$ 3,850,050	\$ 3,303,898
District's proportionate share of the net pension liability as a percentage of its covered payroll	141.6%	212.7%	210.2%	201.6%	186.7%	164.5%	132.6%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**OAK PARK UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 4,012,274	\$ 3,607,052	\$ 3,860,808	\$ 3,617,384	\$ 3,043,781	\$ 2,683,837	\$ 2,205,658	\$ 1,692,198
Contributions in relation to the contractually required contribution*	(4,012,274)	(3,607,052)	(3,860,808)	(3,617,384)	(3,043,781)	(2,683,837)	(2,205,658)	(1,692,198)
Contribution deficiency (excess)	<u>\$ -</u>							
District's covered payroll	\$ 24,417,508	\$ 22,252,570	\$ 22,947,283	\$ 22,219,803	\$ 21,093,423	\$ 21,334,157	\$ 20,555,993	\$ 19,229,523
Contributions as a percentage of covered payroll	16.43%	16.21%	16.82%	16.28%	14.43%	12.58%	10.73%	8.80%

*Amounts do not include on-behalf contributions

**OAK PARK UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 1,448,456	\$ 1,118,642	\$ 1,139,180	\$ 1,073,977	\$ 816,698	\$ 705,161	\$ 545,027	\$ 453,190
Contributions in relation to the contractually required contribution*	(1,448,456)	(1,118,642)	(1,139,180)	(1,073,977)	(816,698)	(705,161)	(545,027)	(453,190)
Contribution deficiency (excess)	<u>\$ -</u>							
District's covered payroll	\$ 6,316,477	\$ 5,398,012	\$ 5,779,249	\$ 5,946,058	\$ 5,258,502	\$ 5,077,484	\$ 4,600,549	\$ 3,850,050
Contributions as a percentage of covered payroll	22.93%	20.72%	19.71%	18.06%	15.53%	13.89%	11.85%	11.77%

*Amounts do not include on-behalf contributions

**OAK PARK UNIFIED SCHOOL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District’s budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of the District’s Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s proportion (percentage) of the collective net pension liability, the District’s proportionate share (amount) of the collective net pension liability, the District’s covered payroll, the District’s proportionate share (amount) of the collective net pension liability as a percentage of the employer’s covered payroll, and the pension plan’s fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District’s covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District’s covered payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2022, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code, as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 23,304,732	\$ 24,262,946	\$ 958,214
Classified salaries	\$ 7,982,884	\$ 8,333,057	\$ 350,173
Employee benefits	\$ 11,254,486	\$ 11,467,308	\$ 212,822
Other outgo			
Transfers of indirect costs	\$ (204,934)	\$ (39,623)	\$ 165,311

SUPPLEMENTARY INFORMATION

**OAK PARK UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 4,621
Comprehensive Support and Improvement for LEAs	84.010	15438	51,192
Subtotal Title I, Part A			<u>55,813</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	26,536
Title III, English Learner Student Program	84.365	14346	14,012
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	933,301
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	8,263
Subtotal Special Education Cluster			<u>941,564</u>
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	15536	7
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	120,026
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	116,525
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	396,911
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	91,095
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	258,740
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	446,023
Subtotal Education Stabilization Fund Discretionary Grants			<u>1,429,327</u>
Total U. S. Department of Education			<u>2,467,252</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO:			
Child Nutrition Cluster			
School Breakfast Program - Basic	10.553	13525	731,226
School Breakfast Program - Needy	10.553	13526	3,288
National School Lunch Program	10.555	13391	1,084,803
USDA Commodities	10.555	*	96,035
Total U. S. Department of Agriculture			<u>1,915,352</u>
Total Federal Expenditures			<u>\$ 4,382,604</u>

* - Pass-Through Entity Identifying Number not available or not applicable

**OAK PARK UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2022**

	Second Period Report	Annual Report
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	1,032.25	1,028.38
Extended Year Special Education	0.98	0.98
Total TK/K through Third	<u>1,033.23</u>	<u>1,029.36</u>
Fourth through Sixth		
Regular ADA	892.72	890.26
Extended Year Special Education	0.87	0.87
Extended Year Special Education - Nonpublic Schools	0.25	0.25
Total Fourth through Sixth	<u>893.84</u>	<u>891.38</u>
Seventh through Eighth		
Regular ADA	691.71	688.57
Special Education - Nonpublic Schools	0.94	1.17
Total Seventh through Eighth	<u>692.65</u>	<u>689.74</u>
Ninth through Twelfth		
Regular ADA	1,550.50	1,544.03
Total Ninth through Twelfth	<u>1,550.50</u>	<u>1,544.03</u>
TOTAL SCHOOL DISTRICT	<u>4,170.22</u>	<u>4,154.51</u>

**OAK PARK UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE YEAR ENDED JUNE 30, 2022**

Grade Level	Minutes Requirement	2021-22 Actual Minutes	Number of Days	Status
Kindergarten	36,000	39,600	180	Complied
Grade 1	50,400	51,325	180	Complied
Grade 2	50,400	51,325	180	Complied
Grade 3	50,400	51,325	180	Complied
Grade 4	54,000	54,640	180	Complied
Grade 5	54,000	54,640	180	Complied
Grade 6	54,000	59,154	180	Complied
Grade 7	54,000	59,154	180	Complied
Grade 8	54,000	59,154	180	Complied
Grade 9	64,800	65,370	180	Complied
Grade 10	64,800	65,370	180	Complied
Grade 11	64,800	65,370	180	Complied
Grade 12	64,800	65,370	180	Complied

**OAK PARK UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 FOR THE YEAR ENDED JUNE 30, 2022**

	2023 (Budget)	2022	2021	2020
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 51,784,999	\$ 52,007,822	\$ 49,747,957	\$ 46,723,376
Expenditures And Other Financing Uses	53,045,961	50,833,362	46,867,106	46,289,941
Net change in Fund Balance	\$ (1,260,962)	\$ 1,174,460	\$ 2,880,851	\$ 433,435
Ending Fund Balance	\$ 3,899,446	\$ 5,160,408	\$ 3,985,948	\$ 1,105,097
Available Reserves*	\$ 3,726,596	\$ 4,055,410	\$ 4,079,935	\$ 2,070,262
Available Reserves As A Percentage Of Outgo	7.03%	7.98%	8.71%	4.47%
Long-term Liabilities	\$ 117,371,735	\$ 119,708,991	\$ 131,258,646	\$ 130,537,115
Average Daily Attendance At P-2***	4,036	4,170	4,374	4,374

The General Fund balance has increased by \$4,055,311 over the past two years. The fiscal year 2022-23 budget projects a decrease of \$1,260,962. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years but anticipates incurring an operating deficit during the 2022-23 fiscal year. Total long-term obligations have decreased by \$10,828,124 over the past two years.

Average daily attendance has decreased by 204 ADA over the past two years. A further decrease of 134 is anticipated during the 2022-23 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects, in accordance with the fund type definitions promulgated by GASB Statement No. 54 and on-behalf payments of \$2,599,993.

***Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

**OAK PARK UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Foundation Permanent Fund
June 30, 2022, annual financial and budget report fund balance	\$ 5,160,408	\$ 1,676,837	\$ 5,835
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fund balance transfer (GASB 54)	1,682,672	(1,676,837)	(5,835)
Net adjustments and reclassifications	1,682,672	(1,676,837)	(5,835)
June 30, 2022, audited financial statement fund balance	<u>\$ 6,843,080</u>	<u>\$ -</u>	<u>\$ -</u>

**OAK PARK UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2022**

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
ASSETS							
Cash and investments	\$ 439,417	\$ 7,220	\$ 621,012	\$ 12,667	\$ 2,428	\$ 2,674	\$ 1,085,418
Accounts receivable	-	264	212,648	20	5	5	212,942
Due from other funds	-	58,198	-	-	-	-	58,198
Total Assets	\$ 439,417	\$ 65,682	\$ 833,660	\$ 12,687	\$ 2,433	\$ 2,679	\$ 1,356,558
LIABILITIES							
Accrued liabilities	\$ 304,130	\$ 15,935	\$ 1,987	\$ -	\$ -	\$ -	\$ 322,052
Due to other funds	-	47,777	40,197	-	-	-	87,974
Unearned revenue	-	1,705	-	-	-	-	1,705
Total Liabilities	304,130	65,417	42,184	-	-	-	411,731
FUND BALANCES							
Restricted	135,287	265	791,476	12,687	2,433	2,679	944,827
Total Fund Balances	135,287	265	791,476	12,687	2,433	2,679	944,827
Total Liabilities and Fund Balances	\$ 439,417	\$ 65,682	\$ 833,660	\$ 12,687	\$ 2,433	\$ 2,679	\$ 1,356,558

See accompanying note to supplementary information.

**OAK PARK UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2022**

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
REVENUES							
Federal sources	\$ -	\$ -	\$ 1,915,352	\$ -	\$ -	\$ -	\$ 1,915,352
Other state sources	-	-	133,125	-	-	-	133,125
Other local sources	616,212	1,765,841	59,612	280	60	66	2,442,071
Total Revenues	616,212	1,765,841	2,108,089	280	60	66	4,490,548
EXPENDITURES							
Current							
Instruction	-	38,010	-	-	-	-	38,010
Instruction-related services							
Instructional supervision and administration	-	1,804,834	-	-	-	-	1,804,834
School site administration	-	4,517	-	-	-	-	4,517
Pupil services							
Food services	-	-	1,276,990	-	-	-	1,276,990
General administration							
All other general administration	-	-	39,623	-	-	-	39,623
Plant services	-	1,027	-	-	-	-	1,027
Ancillary services	554,176	-	-	-	-	-	554,176
Total Expenditures	554,176	1,848,388	1,316,613	-	-	-	3,719,177
Excess (Deficiency) of Revenues Over Expenditures	62,036	(82,547)	791,476	280	60	66	771,371
Other Financing Sources (Uses)							
Transfers in	-	82,812	-	-	-	-	82,812
Net Financing Sources (Uses)	-	82,812	-	-	-	-	82,812
NET CHANGE IN FUND BALANCE	62,036	265	791,476	280	60	66	854,183
Fund Balance - Beginning	73,251	-	-	12,407	2,373	2,613	90,644
Fund Balance - Ending	\$ 135,287	\$ 265	\$ 791,476	\$ 12,687	\$ 2,433	\$ 2,679	\$ 944,827

See accompanying note to supplementary information.

**OAK PARK UNIFIED SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2022**

The Oak Park Unified School District was established on July 1, 1978 and consists of an area comprising approximately 28 square miles. The District operates three elementary schools, one middle school, one high school, one continuation high school, one independent study school, and one preschool. There were no boundary changes during the year.

GOVERNING BOARD

Member	Office	Term Expires
Drew Hazelton	President	December 2022
Derek Ross	Vice President	December 2022
Denise Helfstein	Member	December 2024
Tina Wang	Member	December 2024
Soyon Hardy	Member	December 2022

DISTRICT ADMINISTRATORS

Jeff Davis, Ed.D.
Superintendent

Adam Rauch
Assistant Superintendent Business and Administrative Services

Stew McGugan
Assistant Superintendent, Human Resources

Byron Jones
Director, Fiscal Services

Brendan Callahan
Director, Bond Programs, Sustainability, Maintenance & Operations

Katherine Adams
Director, Student Nutrition

Marcus Konantz
Director, Pupil Services

Tammy Herzog
Assistant Superintendent, Educational Services

Enoch Kwok
Director, Technology

Jennifer Golden
Director, Early Childhood Education

Sara Ahl
Director, Extended Care

**OAK PARK UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis

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.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

Local Education Agency Organization Structure

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

OTHER INDEPENDENT AUDITORS' REPORTS

**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**Independent Auditors' Report

Governing Board
Oak Park Unified School District
Oak Park, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Oak Park Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Oak Park Unified School District's basic financial statements, and have issued our report thereon dated December 13, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oak Park Unified 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 Oak Park Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Oak Park Unified 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 Oak Park Unified 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.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
December 13, 2022

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board
Oak Park Unified School District
Oak Park, California

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited Oak Park Unified 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 Oak Park Unified School District's major federal programs for the year ended June 30, 2022. Oak Park Unified 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, Oak Park Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Oak Park Unified 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 audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Oak Park Unified 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Oak Park Unified School District's federal programs.

Auditor's Responsibilities for the Audit for 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 Oak Park Unified 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Oak Park Unified School District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement 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 Oak Park Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Oak Park Unified 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 Oak Park Unified 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 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.

Report on Internal Control Over Compliance (continued)

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

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

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

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
December 13, 2022

REPORT ON STATE COMPLIANCEIndependent Auditors' Report

Governing Board
Oak Park Unified School District
Oak Park, California

Report on State Compliance***Opinion on State Compliance***

We have audited Oak Park Unified School District's compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Oak Park Unified School District's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, Oak Park Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2022.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Oak Park Unified 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 audit opinion on state compliance. Our audit does not provide a legal determination of Oak Park Unified 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Oak Park Unified School District's state programs.

Auditor’s Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Oak Park Unified 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 generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Oak Park Unified School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement 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 Oak Park Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Oak Park Unified 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 K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Oak Park Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine Oak Park Unified School District's compliance with the state laws and regulations related to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
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	Yes
Middle or Early College High Schools	Yes
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Yes

Auditor’s Responsibilities for the Audit of State Compliance (continued)

<u>PROGRAM NAME</u>	<u>PROCEDURES PERFORMED</u>
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	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	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant	Yes
Charter Schools	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
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 or 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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 state 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 state 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 State Compliance section 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. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Report on Internal Control Over Compliance (continued)

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
December 13, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**OAK PARK UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553</u>	<u>Child Nutrition Cluster</u>
<u>84.425 84.425U</u>	<u>Education Stabilization Funds</u>

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

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2021-22 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**OAK PARK UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no financial statement findings for the year ended June 30, 2022.

**OAK PARK UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2022.

**OAK PARK UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

There were no state award findings or questioned costs for the year ended June 30, 2022.

**OAK PARK UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no findings or questioned costs for the year ended June 30, 2021.

TO: MEMBERS, BOARD OF EDUCATION

FROM: DR. JEFF DAVIS, SUPERINTENDENT

DATE: JANUARY 24, 2023

SUBJECT: MONTHLY CASH FLOW REPORT

INFORMATION

ISSUE: Shall the Board receive and review a status report on District's actual and projected cash flow as of December 31st of the 2022-23 fiscal year?

BACKGROUND: The State's funding appropriation schedule for school districts is always challenging. Continuing its standard practice of the last several years, the Business Office has produced a monthly cash flow report as an ongoing tool to assist the both the Administration and Board in analyzing and managing the District's cash in order to remain cash-solvent.

FISCAL IMPACT: None- for information only.

RECOMMENDATION: None - for information only.

Prepared by: Byron Jones, Director, Fiscal Services
Adam Rauch, Assistant Superintendent, Business and Administrative Services

Respectfully submitted,

Jeff Davis, Ed.D.
Superintendent

2022-23 1st Interim Budget as of
 Oak Park Unified
 56-73874-0000000
 12/31/2022

Cashflow Report
 2022-23 Oak Park Unified
 2022-23 1st Interim Budget as of 12/31/2022
 Base Year 2022-23; Actuals Through the Month of December

56-73874-0000000

01 3

Fund 01

	Object Range	Budget/Beg. Balance	2022						2023	
			July	August	September	October	November	December	January	February
A. BEGINNING CASH		6,945,986	6,945,986	7,809,164	4,545,640	5,565,286	3,545,361	3,416,148	13,817,932	11,069,561
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	32,836,040	1,082,220	1,082,220	4,949,597	1,947,997	1,947,997	4,949,596	1,947,997	1,947,997
Property Taxes	8020-8079	13,258,402	89,653	235	36,380	—	514,728	7,208,016	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	0	—	—	—	—	—	—	—	—
Federal Revenue	8100-8299	1,523,051	4,540	21	274,669	(139,327)	528,572	(162,568)	(177,765)	—
Other State Revenue	8300-8599	6,587,602	70,322	246,218	602,897	(146,723)	898,937	1,445,554	234,655	46,675
Other Local Revenue	8600-8799	5,954,131	371,209	277,633	670,446	716,711	488,535	423,579	482,938	482,938
Interfund Transfers in	8910-8929	0	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		60,159,226	1,617,944	1,606,327	6,533,989	2,378,658	4,378,769	13,864,176	2,487,824	2,477,610
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	25,299,810	207,725	2,511,593	2,414,016	2,392,964	2,424,338	2,403,626	2,478,923	2,478,923
Classified Salaries	2000-2999	8,639,895	255,214	726,209	780,238	735,409	759,357	730,541	801,486	801,486
Employee Benefits	3000-3999	12,677,658	133,082	1,187,959	1,202,943	1,194,621	1,200,640	1,187,521	1,248,137	1,248,137
Books and Supplies	4000-4999	2,779,733	127,897	615,477	548,612	61,547	98,699	19,484	211,845	211,845
Services	5000-5999	5,786,158	127,887	803,884	447,310	540,915	410,319	461,888	448,582	448,582
Capital Outlay	6000-6999	37,194	12,194	—	—	25,000	—	—	—	—
Other Outgo	7000-7499	477,940	2,011	16,529	3,620	9,143	18,138	3,620	221,117	18,138
Interfund Transfers Out	7600-7629	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		55,698,388	866,010	5,861,650	5,396,739	4,959,599	4,911,490	4,806,679	5,410,090	5,207,111
E. NET INCREASE/DECREASE (B - C + D)		2,675,261	863,178	(3,263,524)	1,019,646	(2,019,925)	(129,213)	10,401,784	(2,748,371)	(3,030,423)
F. ENDING CASH (A + E)			7,809,164	4,545,640	5,565,286	3,545,361	3,416,148	13,817,932	11,069,561	8,039,138
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Oak Park Unified 56-73874-0000000	<h3 style="margin: 0;">Cashflow Report</h3> <h2 style="margin: 0;">2022-23 1st Interim Budget as of 12/31/2022</h2> <p style="font-size: small; margin: 0;">Base Year 2022-23; Actuals Through the Month of December</p>	Fund 01
---	--	---------

	Object Range	Budget/Beg. Balance	2023 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		6,945,986	8,039,138	8,817,442	7,226,118	4,923,456	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	32,836,040	4,730,641	1,822,377	1,822,377	4,605,024	—	—	32,836,040	—
Property Taxes	8020-8079	13,258,402	—	5,409,390	—	—	—	—	13,258,402	—
Miscellaneous Funds & LCFF Transfers	8080-8099	0	—	—	—	—	—	—	—	—
Federal Revenue	8100-8299	1,523,051	184,807	—	—	40,961	969,141	—	1,523,051	—
Other State Revenue	8300-8599	6,587,602	293,252	699,569	1,435,517	389,233	374,663	—	6,590,768	(3,166)
Other Local Revenue	8600-8799	5,954,131	487,336	482,938	482,938	487,336	—	—	5,854,534	99,597
Interfund Transfers in	8910-8929	0	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		60,159,226	5,696,036	8,414,274	3,740,832	5,522,554	1,343,804	—	60,062,795	96,431
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	25,299,810	2,478,923	2,478,923	2,478,923	475,635	—	—	25,224,512	75,298
Classified Salaries	2000-2999	8,639,895	801,486	801,486	801,486	574,553	—	—	8,568,950	70,945
Employee Benefits	3000-3999	12,677,658	1,248,137	1,248,137	1,248,137	269,592	—	—	12,617,043	60,615
Books and Supplies	4000-4999	2,779,733	211,845	211,845	211,845	56,429	—	—	2,587,371	192,362
Services	5000-5999	5,786,158	448,582	448,582	448,582	764,351	—	—	5,799,464	(13,306)
Capital Outlay	6000-6999	37,194	—	—	—	—	—	—	37,194	(0)
Other Outgo	7000-7499	477,940	3,620	3,620	72,147	106,238	—	—	477,940	—
Interfund Transfers Out	7600-7629	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		55,698,388	5,192,593	5,192,593	5,261,121	2,246,798	—	—	55,312,474	385,914
E. NET INCREASE/DECREASE (B - C + D)		2,675,261	778,304	(1,591,325)	(2,302,661)	4,221,902	68,868	—	2,268,240	
F. ENDING CASH (A + E)			8,817,442	7,226,118	4,923,456	9,145,358	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									9,214,226	

Oak Park Unified
56-73874-0000000

Cashflow Report
2022-23 1st Interim Budget as of 12/31/2022
 Base Year 2022-23; Actuals Through the Month of December

Fund 01

	Object Range	Budget/Beg. Balance	2022 July	August	September	October	November	December	2023 January	February
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
	Cash Not in Treasury	9111-9199	2,000	—	—	—	—	—	—	—
	Accounts Receivable	9200-9299	3,280,157	346,086	148,801	290,879	431,491	2,123	528,672	—
	Due From Other Funds	9310	68,434	(10,000)	—	—	7,448	—	—	—
	Stores	9320	0	—	—	—	—	—	—	—
	Prepaid Expenditures	9330	188,598	—	—	(33,600)	82,480	17,375	—	—
	Other Current Assets	9340	0	—	—	—	—	—	—	—
	Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—
	SUBTOTAL		3,539,189	336,086	148,801	257,279	521,419	19,498	528,672	—
Liabilities and Deferred Inflows										
	Accounts Payable	9500-9599	4,912,631	4,814,843	(842,998)	223,198	(39,598)	(384,011)	(814,015)	(173,895)
	Due To Other Funds	9610	38,198	—	—	—	—	—	—	—
	Current Loans	9640	0	(4,590,000)	—	—	—	—	—	—
	Unearned Revenues	9650	373,938	—	—	151,686	—	—	(1,600)	—
	Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—
	SUBTOTAL		5,324,766	224,843	(842,998)	374,884	(39,598)	(384,011)	(815,615)	(173,895)
Nonoperating										
	Suspense Clearing	9910	0	—	—	—	—	—	—	—
	TOTAL BALANCE SHEET ITEMS		(1,785,577)	111,243	991,799	(117,605)	561,017	403,508	1,344,287	173,895
	E. NET INCREASE/DECREASE (B - C + D)		2,675,261	863,178	(3,263,524)	1,019,646	(2,019,925)	(129,213)	10,401,784	(2,748,371)
	F. ENDING CASH (A + E)			7,809,164	4,545,640	5,565,286	3,545,361	3,416,148	13,817,932	11,069,561
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									8,039,138

Oak Park Unified 56-73874-0000000	Cashflow Report 2022-23 1st Interim Budget as of 12/31/2022 Base Year 2022-23; Actuals Through the Month of December	Fund 01
---	--	---------

	Object Range	Budget/Beg. Balance	2023 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
	Cash Not in Treasury	9111-9199	2,000	—	—	—	—	—	—	—
	Accounts Receivable	9200-9299	3,280,157	—	—	—	(1,274,936)	—	473,116	
	Due From Other Funds	9310	68,434	—	—	70,987	—	—	68,434	
	Stores	9320	0	—	—	—	—	—	—	
	Prepaid Expenditures	9330	188,598	—	—	122,343	—	—	188,598	
	Other Current Assets	9340	0	—	—	—	—	—	—	
	Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	
	SUBTOTAL		3,539,189	—	—	193,330	(1,274,936)	—	730,149	
Liabilities and Deferred Inflows										
	Accounts Payable	9500-9599	4,912,631	(274,862)	223,005	782,373	(1,013,266)	—	2,801,695	
	Due To Other Funds	9610	38,198	—	—	38,198	—	—	38,198	
	Current Loans	9640	0	4,590,000	—	—	—	—	—	
	Unearned Revenues	9650	373,938	—	—	222,252	—	—	372,338	
	Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	
	SUBTOTAL		5,324,766	(274,862)	4,813,005	782,373	(752,817)	—	3,212,230	
Nonoperating										
	Suspense Clearing	9910	0	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS			(1,785,577)	274,862	(4,813,005)	(782,373)	946,146	(1,274,936)	(2,482,081)	
E. NET INCREASE/DECREASE (B - C + D)			2,675,261	778,304	(1,591,325)	(2,302,661)	4,221,902	68,868	2,268,240	
F. ENDING CASH (A + E)			8,817,442	7,226,118	4,923,456	9,145,358	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									9,214,226	

TO: MEMBERS, BOARD OF EDUCATION
FROM: DR. JEFF DAVIS, SUPERINTENDENT
DATE: JANUARY 24, 2023
SUBJECT: MONTHLY GENERAL FUND BUDGET REPORT

INFORMATION

ISSUE: Shall the Board receive and review a status report on District's General Fund operating budget through December 31st of the 2022-23 fiscal year?

BACKGROUND: In order to better monitor and manage its General Fund operating budget, the District set as a goal establishing a system to provide monthly progress reporting to Board of operating costs for large categories of budget expenditures. In meeting that goal, the Business Office has produced monthly budget reports from the District's financial system to serve as another tool to assist the both the Administration and Board in closely analyzing and managing the District's General Fund operating budget.

FISCAL IMPACT: None- for information only.

RECOMMENDATION: None - for information only.

Prepared by: Byron Jones, Director, Fiscal Services
Adam Rauch, Assistant Superintendent, Business and Administrative Services

Respectfully submitted,

Jeff Davis, Ed.D.
Superintendent

Fiscal13a

Financial Statement

Fund 01		Fiscal Year 2022/23 Through December 2022				
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rec'd
REVENUE DETAIL						
LCFF Revenue Sources						
8011-8019	LCFF State Aid	31,706,192.00	32,836,040.00	15,959,627.00	16,876,413.00	48.60%
8020-8079	Property Taxes	12,705,452.00	13,258,402.00	7,849,011.94	5,409,390.06	59.20%
	Total LCFF Revenue Sources	44,411,644.00	46,094,442.00	23,808,638.94	22,285,803.06	51.65%
Federal Revenues						
8100-8299	Federal Revenues	1,376,153.00	1,523,051.00	505,907.00	1,017,144.00	33.22%
Other State Revenues						
8300-8599	Other State Revenues	1,529,760.00	6,587,602.00	3,117,205.01	3,470,396.99	47.32%
Other Local Revenue						
8600-8799	Other Local Revenues	4,467,442.00	5,954,131.00	2,948,111.41	3,006,019.59	49.51%
	Total Year To Date Revenues	51,784,999.00	60,159,226.00	30,379,862.36	29,779,363.64	50.50%

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
EXPENDITURE DETAIL							
Certificated Salaries							
1100-1199	Certificated Teacher Salaries	19,630,834.00	19,873,987.00	.00	9,743,233.85	10,130,753.15	49.03%
1160	<i>Certificated Salaries Stipends</i>	<i>451,887.00</i>	<i>551,146.00</i>	<i>.00</i>	<i>157,361.52</i>	<i>393,784.48</i>	<i>28.55%</i>
1200	Certificated Pupil Support Salaries	2,098,401.00	2,314,527.00	.00	1,150,626.81	1,163,900.19	49.71%
1260	<i>Counselor Stipend</i>	<i>1,840.00</i>	<i>2,150.00</i>	<i>.00</i>	<i>860.00</i>	<i>1,290.00</i>	<i>40.00%</i>
1300	Certificated Supervisors' & Administrators' Salaries	2,416,841.00	2,558,000.00	.00	1,302,178.19	1,255,821.81	50.91%
	Total Certificated Salaries	24,599,803.00	25,299,810.00	.00	12,354,260.37	12,945,549.63	48.83%
Classified Salaries							
2100	Classified Instructional Salaries	3,073,252.00	3,166,961.00	.00	1,375,301.00	1,791,660.00	43.43%
2200	Classified Support Salaries	2,049,791.00	2,005,402.00	.00	961,885.17	1,043,516.83	47.96%
2300	Classified Supervisors' & Administrators' Salaries	389,024.00	391,616.00	.00	194,512.20	197,103.80	49.67%
2400	Clerical, Technical, & Office Staff Salaries	2,151,449.00	2,203,859.00	.00	1,049,543.34	1,154,315.66	47.62%
2900	Other Classified Salaries	834,920.00	872,057.00	.00	405,725.78	466,331.22	46.53%
	Total Classified Salaries	8,498,436.00	8,639,895.00	.00	3,986,967.49	4,652,927.51	46.15%
Employee Benefits							
3100	State Teachers' Retirement System	4,639,401.00	4,752,979.00	.00	2,279,978.56	2,473,000.44	47.97%
3200	Public Employees' Retirement System	1,675,393.00	1,579,799.00	.00	722,857.44	856,941.56	45.76%
3400	Health & Welfare Benefits	5,126,164.00	4,761,768.00	.00	2,348,956.72	2,412,811.28	49.33%
3300-3900	All Other Statutory Costs	1,583,248.00	1,583,112.00	.00	754,973.97	828,138.03	47.69%
	Total Employee Benefits	13,024,206.00	12,677,658.00	.00	6,106,766.69	6,570,891.31	48.17%
Books and Supplies							
4100	Approved Textbooks and Core Curricula Materials	323,778.00	892,729.00	30,093.79	668,469.08	194,166.13	74.88%
4200	Other Books and Reference Material	.00	16,106.00	3,997.74	11,052.65	1,055.61	68.62%
4300	Materials & Supplies	978,227.00	1,163,036.00	358,292.35	354,630.35	450,113.30	30.49%
4400	Noncapitalized Equipment	747,698.00	707,862.00	23,039.52	437,563.47	247,259.01	61.81%
	Total Books and Supplies	2,049,703.00	2,779,733.00	415,423.40	1,471,715.55	892,594.05	52.94%
Services and Other Operating Expenditures							
5200	Travel and Conference	105,985.00	137,006.00	15,773.00	52,525.41	68,707.59	38.34%
5300	Dues and Memberships	47,780.00	47,908.00	.00	34,360.68	13,547.32	71.72%
5400	Insurance	722,566.00	722,566.00	417,746.50	417,846.50	113,027.00-	57.83%

5500	Operations & Housekeeping Services	807,357.00	882,674.00	225,996.97	614,733.03	41,944.00	69.64%
5600	Rentals, Leases, Repairs, & Noncapitalized Improvements	471,250.00	650,995.00	235,701.52	313,788.63	101,504.85	48.20%
5700	Transfers of Direct Costs	.00	.00	.00	.00	.00	0.00%
5800	Professional/Consulting Services & Operating Expenditures	2,118,506.00	2,994,688.00	1,171,988.55	1,276,324.37	546,375.08	42.62%
5899	Legal Fees	293,160.00	293,160.00	152,695.12	75,324.53	65,140.35	25.69%
5900	Telephone and Communications	56,483.00	57,161.00	15,729.45	7,298.91	34,132.64	12.77%
	Total Services and Other Operating Expenditures	4,623,087.00	5,786,158.00	2,235,631.11	2,792,202.06	758,324.83	48.26%
Capital Outlay							
6000	Capital Outlay	.00	37,194.00	.00	37,194.33	.33-	100.00%
Tuition							
7100	Tuition	387,368.00	466,644.00	334,665.00	24,025.00	107,954.00	5.15%
Transfers of Indirect/direct Support costs							
7350	Direct Support/Indirect Costs	194,713.00-	46,775.00-	.00	.00	46,775.00-	0.00%
Debt Service							
7438	Debt Service - Interest	6,643.00	4,422.00	2,210.84	2,210.84	.32	50.00%
7439	Debt Service - Principal	51,428.00	53,649.00	26,824.80	26,824.80	.60-	50.00%
	Total Debt Service	58,071.00	58,071.00	29,035.64	29,035.64	.28-	50.00%
	Total Year To Date Expenditures	53,045,961.00	55,698,388.00	3,014,755.15	26,802,167.13	25,881,465.72	48.12%

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
OTHER FINANCING SOURCES							
Other Financing Sources							
8919	Other Authorized Interfund Transfer In	.00	.00	.00	.00	.00	0.00%
	Total Other Financing Sources	.00	.00	.00	.00	.00	0.00%
	Total Year To Date Other Financing Sources	.00	.00	.00	.00	.00	0.00%

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
OTHER FINANCING USES							
Interfund Transfers Out							
7611	From General to Child Development Fund	.00	.00	.00	.00	.00	0.00%
7612	Transfer General Fund to/from Special Reserve Fund	.00	.00	.00	.00	.00	0.00%
7616	Transfer Between General Fund & Cafeteria Fund	.00	.00	.00	.00	.00	0.00%
	Total Interfund Transfers Out	.00	.00	.00	.00	.00	0.00%
	Total Year To Date Other Financing Uses	.00	.00	.00	.00	.00	0.00%

Object	Description	Budget		Actuals To Date			
		Adopted	Revised	Encumbrance	Actual	Budget Balance	% of Budget
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	Revenues	51,784,999.00	60,159,226.00		30,379,862.36	29,779,363.64	50.50%
B.	Expenditures	53,045,961.00	55,698,388.00	3,014,755.15	26,802,167.13	25,881,465.72	48.12%
C.	Subtotal (Revenues LESS Expense)	1,260,962.00-	4,460,838.00		3,577,695.23	3,897,897.92	
D.	Other Financing Sources & Uses						
	Source	.00	.00		.00	.00	0.00%
	LESS Uses	.00	.00		.00	.00	0.00%
E.	Net Change in Fund Balance	1,260,962.00-	4,460,838.00		3,577,695.23	3,897,897.92	
F.	Fund Balance						
	Beginning Balance (9791)	4,634,672.00	5,160,410.00		5,160,409.11		
	Audit Adjustments (9793)	.00	.00		.00		
	Audit Adjustments (9793)	.00	.00		.00		
	Adjusted Beginning Balance	4,634,672.00	5,160,410.00		5,160,409.11		
G.	Calculated Ending Balance	3,373,710.00	9,621,248.00		8,738,104.34		
	*Components of Ending Fund Balance						
	Legally Restricted (9740)						
	Other Designations (9780)						
	Undesig/Unapprop (9790)	3,373,710.00	9,621,248.00				
	Other				3,014,755.15		

TO: MEMBERS, BOARD OF EDUCATION

FROM: DR. JEFF DAVIS, SUPERINTENDENT

DATE: JANUARY 24, 2023

SUBJECT: MONTHLY MEASURE S BOND PROJECT STATUS REPORT

INFORMATION

ISSUE: Shall the Board receive and review a status report on the progress of authorized Measure S bond projects through January 15, 2022?

BACKGROUND: As an ongoing tool to assist the Administration and Board in implementing and managing the District's Measure S bond program and master plan, the Business Office, in conjunction with its construction management team, has produced the following monthly status report on the progress of authorized Measure S bond projects for the Board's information and review.

FISCAL IMPACT: None - for information only.

RECOMMENDATION: None - for information only.

Prepared by: Brendan Callahan, Director of Bond Programs, Sustainability, Maintenance & Operations
Adam Rauch, Assistant Superintendent, Business and Administrative Services

Respectfully submitted,

Jeff Davis, Ed.D.
Superintendent



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

School/Project Name	Budget	Expenditures	
	Total Budget	Total Expenditures	Remaining Against Committed
Measure S Management			-
Measure S General Architecture Planning Services	155,160	155,160	-
Measure S District Salaries (3) (4)	1,281,190	1,287,002	237,128
17-58S General Planning & Architectural Services (1) (3) (4)	120,221	101,952	17,448
Measure S Program Direct Software, Equipment & Su (1) (4)	251,050	242,508	652
Measure S General CM Services-Balfour Beatty	474,563	422,433	-
	2,282,184	2,209,055	255,228
Brookside Elementary School			-
17-32S Security Fencing	58,490	58,490	-
17-42S Modernization Campus Wide	10,000	10,000	-
17-47S Administration Building DSA Cert. (1) (3) (4)	1,390,256	1,285,364	-
18-11S Design HVAC System Upgrade, BLDG 200 & 300	3,400	3,400	-
18-18S Classroom Replacement(4) Phase 1 (1) (2) (3) (4)	3,653,750	330,492	-
19-28S Extend Shared Wall Room 216	11,200	11,200	-
19-30S Extend Height of Playground Fence	25,034	25,034	-
20-17S Remove and Replace Foundation on Portable C (1)	47,783	46,099	-
20-16S Innovation Lab BES (1)	67,859	67,859	-
	5,267,771	1,837,937	-
District Office			-
19-17S District Office Emergency Generator (1) (3) (4)	245,011	54,362	144,709
19-21S Upper Field Chain Link Fencing and Gates	12,416	12,416	-
	257,427	66,778	144,709
District Wide			-
17-49S Security Badge System Upgrade	9,586	9,586	-
17-01S Solar Project (2)	7,120,121	7,123,344	-
17-33S Ext. Campus Surveillance Cameras @ 6 Si	374,597	374,597	-
17-39S Landscape Improvements	19,000	19,000	-
18-22S Security Upgrades - PA System	14,669	14,669	-
18-26S Collaborative Furniture	184,588	184,588	-
18-38S Extended Care Facility Furniture & Equipmen	12,319	12,319	-
18-33S Solar Installation Maintenance Contract (1) (3)	256,055	234,801	11,982
19-08S DW Arch Svcs for DSA Certific (1) (2) (3)	34,203	34,203	-
19-10S Collaborative Furniture	200,000	195,708	335
19-22S King James Court Debris Clearance	15,700	15,700	-
19-31S Security Raptor Software Districtwide	45,367	45,367	-
20-04S Collaborative Furniture	102,774	68,620	33,033
20-10S Exterior Repairs to Portables at BES/MCMS	61,034	61,034	-
20-21S Outdoor Furniture Purchases DW	105,808	102,733	-
20-23S HVAC Upgrades Districtwide (1)	366,354	222,416	132,889
22-05S Upgrade Kitchen Equip & Drains DW (1) (3)	385,014	237,822	77,710
22-07S Repair Exterior Modular Classrooms DW (1)	95,246	95,246	-
22-08S LED Lighting Upgrade DW (3)	202,273	196,405	5,868
22-03S DSA Certification Portables DW (1) (3)	21,555	2,456	19,000
	9,626,263	9,250,614	280,817
Medea Creek Middle School			-
17-23S Roof Replacement	60,316	60,316	-
17-24S HVAC Replacement	331,787	331,787	-
17-36S Modernization Campus Wide	10,000	10,000	-
17-35S Kitchen Improvements (2) (3)	1,506,394	1,588,890	1,928
18-03S Security Fencing Parking Lot	42,630	42,630	-
18-07S Sidewalk and Handrail Installation, Buildin	26,937	26,937	-



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

School/Project Name	Budget	Expenditures	
	Total Budget	Total Expenditures	Remaining Against Committed
18-21S Classroom Replacement (1) (2) (3)	5,483,710	5,006,737	210,344
18-25S MPR High Roof Replacement	160,135	165,457	-
18-36S Library Wall Removal	3,500	3,500	-
18-39S Counseling Office Improvements & Additions	32,109	35,459	-
18-40S Safety/Security Gates	89,827	89,827	-
18-45S ORCA Food Waste Recycling Pilot Program	61,844	45,633	19,307
18-48S EV Charging Station	17,794	17,794	-
19-05S Trellis Removal at MCMS	75,609	75,609	-
19-15S Shade Sails at MCMS	60,845	60,845	-
20-12S Renovate Lobby MCMS (1) (4)	20,707	20,707	-
21-02S Entry Way Sign at Medea Creek Middle School	14,900	14,900	-
	7,999,044	7,597,029	231,578
Oak Hills Elementary School			-
17-25S HVAC Replacement	139,837	133,652	-
17-38S Modernization Campus Wide	15,000	15,000	-
17-32S Security Fencing	48,845	48,845	-
19-09S/18-19S Add Modular Classrooms (1) (2)	468,217	215,220	-
19-02S Area Drain Improvements Rooms 8-11	12,400	12,400	-
19-12F OHES Running Track	29,555	29,555	-
19-13S OHES Fencing @ Park (3)	135,042	120,517	174
19-20S Kindergarten Flooring Classrooms	19,223	19,223	-
19-29S Extend Wall Between Conf/Copy Room	11,732	11,732	-
20-03S Innovation Lab OHES (1)	66,881	66,881	-
22-06S Upgrade Eating Area OHES (1)	116,029	116,029	-
22-09S Security Fence Front OHES (1)	108,097	108,097	-
	1,170,857	897,150	174
Oak Park High School			-
17-34S Security Lighting at Cul De Sac	283,134	283,134	-
17-28S Roof Replacement	54,705	54,705	-
17-27S HVAC Replacement	97,230	97,230	-
17-32S Security Fencing (Ornamental @ Stadium)	198,834	139,864	-
17-57S Safety Lighting	24,891	-	-
18-01S Football Field Fencing	56,370	56,370	-
18-02S Fencing Girls Varsity Softball Field	42,885	42,855	-
18-24S Safety Security Fencing @ Library & Gates	52,800	62,010	-
18-23S OPHS Stadium Safety Rail Repair	23,450	23,450	-
18-46S OPHS Stairs & Sidewalk-Athletic Facilities	122,083	122,083	-
19-19S Art Court Phase II (1) (4)	255,716	254,096	1,592
19-23S Tennis Court Resurfacing	44,084	44,084	-
19-27S Repair Wood Columns @OPHS	19,655	19,655	-
20-05S Basketball Courts Resurfacing OPHS	20,052	20,052	-
20-22S Economizers OPHS F Bldg. HVAC's (1) (4)	25,756	25,756	-
21-01S Turf Replacement and Upgrades OPHS (4)	1,118,397	1,163,155	-
22-01S Sound System Upgrades @OPHS (1) (3)	19,979	19,979	-
22-10S Relocate Softball Perimeter Fencing @OPHS (1)	22,818	22,818	-
22-11S Wellness Center (1)	63,260	64,069	-
	2,546,099	2,515,364	1,592
Oak View High School			-
19-26S Reno Bldg Ext at OVHS	175,000	167,808	(880)
22-18S School Marquee OVHS (3)	25,479	12,740	12,740
	200,479	180,547	11,860



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

School/Project Name	Budget	Expenditures	
	Total Budget	Total Expenditures	Remaining Against Committed
Red Oak Elementary School			
17-37S Modernization Campus Wide	10,000	10,000	-
17-32S Security Fencing	3,860	3,860	-
18-20S Modular Classroom Replacement (1) (3)	6,753,009	503,094	-
19-01S MPR Structural Repairs	34,408	34,408	-
19-14S ROES Phase 1 Safety/Security Fencing	130,400	130,400	-
19-16S ROES Phase 2 Safety/Security Fencing	75,873	69,615	-
20-11S Restroom Upgrades at ROES (2) (3)	90,639	90,639	-
20-13S Paint Admin Interior	17,601	18,265	-
20-14S Flooring for Admin + 7 Classrooms	49,125	49,125	-
20-15S Innovation Lab at ROES (1)	58,975	56,723	2,198
20-18S Renovate Exteriors of Buildings B & C @ROES (1) (3)	2,660,902	2,582,439	19,748
	9,884,792	3,548,569	21,946
TECH			
17-50S Next Gen CR/Flat Panel SMRT Display Pilot	36,532	48,120	-
18-12S Network File Server Refresh	125,000	124,500	-
18-13S Purchase Staff Computers & Spare Device	55,000	37,272	-
18-14S Chromebook 1-to-1 Take Home Pilot 6 Grade	341,257	210,136	7,978
18-35S BES Chromebooks for Gr5	17,206	17,206	-
18-30S MCMS Library Computer Lab Refresh	47,000	37,106	-
18-31F 3-D Printers	31,500	26,882	-
18-28S DW Chromebook Refresh	250,000	209,943	-
18-29S Flat Panel Displays @ MCMS & OPHS	36,100	31,124	-
18-42S MCMS Computer on Wheels Laptops for Art Cla	18,981	18,981	-
18-43S DW Virtual Reality Pilot Program	6,000	5,148	-
18-44S I-Pad Refresh of K-2 Totes	325,000	302,138	-
18-49F iMacs for Tech Lab MCMS	10,000	8,052	11,948
19-03S Replace Smartboard Projectors	24,000	21,081	1,367
19-04S District Refresh & Spare Computer Equipment	50,000	53,415	-
19-06S Promethean Smart Board Replacement at OHES	81,229	81,229	-
19-07F Chromebook 1:1 Take Home Prgrm Grds 5-12 (1) (3)	854,877	732,904	93,263
19-11S Ipad Air Refresh Part 2	251,335	251,335	-
19-24S Additional Security Cameras DW Phase 4	38,029	38,029	-
20-01S Next Generation MacBook Pro Pilot Program (1)	20,451	8,576	11,875
20-02S Interactive Flat Panel Displays for Element	15,000	-	-
20-08S Apple iPad Air Refresh (1)	34,544	34,544	-
20-09S District Network Firewall Refresh (1)	285,524	285,524	-
20-19S Staff Laptop Refresh (1)	227,790	217,311	10,479
20-20S Chromebook 1:1 Program (1)	361,738	361,738	-
20-24S Oak Park High School Engineering Workstatio (1)	69,534	69,534	-
20-25S Apple iPad Air Refresh Wave 3 (1)	33,030	33,030	-
20-26S MCMS Computer Lab Refresh (3)	95,000	79,214	15,786
21-03S Core Network Switch Replacement & Service C (1) (3)	74,146	67,938	6,209
21-05S Smartboard Replacement DW	250,401	214,156	36,245
21-04S Network Access Appliance (3)	23,000	-	23,000
22-04S Smartboard Replacement DW (1)	144,621	144,643	-
22-02S Office Computer Refresh (1) (3)	100,000	16,013	8
	4,333,825	3,786,821	218,157
Totals	43,568,741	31,889,864	1,166,060