

March 28, 2007

D. Kent Ashworth, State Administrator
West Fresno Elementary School District
2888 South Ivy Street
Fresno, CA 93706

Dear Mr. Ashworth,

This letter is intended to serve as the notice of completion of the Fiscal Crisis and Management Assistance Team's fiscal consultant support for the West Fresno Elementary School District.

FCMAT assigned the services of Mrs. Margaret Rosales to the district based on the provisions of the FCMAT Study Agreement approved and signed by you in July 2006.

Mrs. Rosales completed the following assignments between July 13, 2006 and November 18, 2006:

- Conducted a classified staffing review
- Conducted a clean-up of 2005-06 fiscal year payroll detail necessary for correcting journal entries
- Conducted a certificated staffing review and prepared correcting journal entries for 2005-06 fiscal year
- Assisted district CBO with year end closing process including review and clean up of general ledger accounts and prior year audit adjustments
- Conducted an analysis of 2005-06 revenues and expenditures
- Updated information for 2006/07 position control including staff/salary/coding changes
- Prepared an analysis of General Obligation Bond for the Middle School project
- Prepared a cash detail of the districts Modernization projects
- Prepared a cash reconciliation of the fund 66 projects, by fiscal year

FCMAT has enjoyed serving you and the district and looks forward to working with you again in the future. If you have any questions regarding the completion of this assignment, please contact me at 661 636-4609.

Sincerely,

Barbara Dean, Deputy Administrative Officer
Fiscal Crisis and Management Assistance Team