

Multi-Year Projection Summary - June 13, 2017

INCOME	14/15 ACTUALS	15/16 ACTUALS	16/17 BUDGET	17/18 BUDGET	18/19 BUDGET	19/20 BUDGET
8011-8089 TOTAL LCFF	10,874,660	12,397,758	13,107,388	13,457,049	13,792,850	14,344,038
TOTAL FEDERAL REVENUE	514,766	554,244	396,545	289,417	296,545	296,545
TOTAL STATE REVENUE	1,015,848	2,109,700	1,727,524	1,014,325	984,325	984,325
TOTAL LOCAL REVENUES	387,830	388,312	710,796	207,592	187,592	187,592
TOTAL REVENUES	12,793,104	15,450,014	15,942,253	14,968,383	15,261,312	15,812,500
EXPENDITURES						
TOTAL CERTIFICATED	5,939,658	6,468,062	6,300,344	6,321,032	6,361,032	6,401,032
TOTAL CLASSIFIED	1,847,681	2,047,601	2,171,313	2,222,172	2,254,172	2,286,172
TOTAL BENEFITS	<u>2,620,009</u>	<u>2,952,259</u>	<u>3,196,759</u>	<u>3,330,918</u>	<u>3,521,918</u>	<u>3,737,918</u>
SUBTOTAL SALARIES/BENEFITS	10,407,348	11,467,922	11,668,416	11,874,122	12,137,122	12,425,122
TOTAL BOOKS AND SUPPLIES	770,436	1,104,360	1,077,887	677,305	700,000	740,000
TOTAL TRAVEL, REPAIRS, UTILITIES, INS, OTHER	1,102,341	1,223,294	1,599,053	1,354,836	1,192,411	1,192,411
TOTAL CAPITAL OUTLAY	56,177	402,140	917,477	0		160,000
TOTAL SELPA, COMMUNITY SCH, DEBT PYMT	603,624	765,140	996,546	1,074,246	1,020,000	1,040,000
TOTAL EXPENDITURES	12,939,926	14,962,856	16,259,379	14,980,509	15,049,533	15,557,533
TOTAL REVENUES LESS EXPENDITURES	-146,822	487,158	-317,126	-12,126	211,779	254,967
		\$441,014 will carryover to be spent 16-17 ↑	\$441,014 was prior year income ↑			
GENERAL FUND BEGINNING BALANCE	1,347,994	1,201,172	1,688,330	1,371,204	1,359,078	1,570,857
LESS AMOUNT ABOVE REVENUES LESS EXP	-146,822	487,158	-317,126	-12,126	211,779	254,967
Less Reserve for Revolving Cash		-30,350	-30,350	-30,350	-30,350	-30,350
less Reserves for Van/Bus, Tech, Textbooks		-125,000	-170,000	-140,000	-180,000	-220,000
UNDISTRIBUTED GENERAL FUND RESERVE	1,201,172	1,532,980	1,170,854	1,188,728	1,360,507	1,575,474
% UNDISTRIBUTED RESERVE	9.28%	10.25%	7.20%	7.94%	9.04%	10.13%
AMOUNT ABOVE (-BELOW) 5%	554,176	784,837	357,885	439,703	608,030	797,597
Percent of Budget for Personnel (includes SELPA)	84.3%	81.4%	78.0%	86.4%	87.4%	86.6%
TOTAL ADA	1386.33	1404.81	1405.05	1405.05	1405.05	1405.05
multiply x Average Amount per ADA	\$ 7,844	\$ 8,825	\$ 9,329	\$ 9,578	\$ 9,817	\$ 10,209
Total LCFF Funding Budgeted	\$ 10,874,660	\$ 12,397,756	\$ 13,107,388	\$ 13,457,049	\$ 13,792,850	\$ 14,344,038
% Increase over Prior Year	10.77%	14.01%	5.72%	2.67%	2.50%	4.00%
	8.88% STRS	10.73% STRS	12.58% STRS	14.43% STRS	16.28% STRS	18.13% STRS
	11.7% PERS	11.847% PERS	13.888% PERS	15.8% PERS	18.7% PERS	21.6% PERS
	<i>Impact of Minimum Wage Increase for Classified is not budgeted as it is unknown-must be negotiated</i>					
	Min. Wage \$9	Min. Wage \$10	Min. Wage \$10.50	Min. Wage \$11	Min. Wage \$12	Min. Wage \$13

Budget By Object

	2016-2017	2017-2018
	Budget	Budget
Revenues		
8011 LCFF REVENUE LIMIT ST AID	8,107,390	7,957,049
8012 EPA STATE AID	2,000,000	2,000,000
8041 SECURED ROLL TAXES	3,000,000	3,500,000
8290 OTHER FEDERAL REVENUE	396,545	289,417
8550 MANDATED COSTS REIMBURSEMENT	350,000	50,000
8560 LOTTERY	290,000	290,000
8590 OTHER STATE REVENUE	1,087,524	674,325
8650 LEASES AND RENTALS	9,000	9,000
8660 INTEREST	5,000	5,000
8677 INTERAGENCY SERV BETWEEN LEAS	267,796	33,592
8699 ALL OTHER LOCAL REVENUE	<u>429,000</u>	<u>160,000</u>
Total Revenues	15,942,255	14,968,383
Expenditures		
1110 REGULAR TEACHERS	5,199,664	5,243,814
1120 SUBSTITUTE TEACHERS	126,062	110,960
1160 EXTRA DUTY PAY	25,081	21,081
1210 REGULAR PUPIL SUPPORT SALARIES	240,825	242,000
1310 REGULAR SUPERVISOR/ADMINISTRTR	708,712	683,177
1900 OTHER CERTIFICATED	0	<u>20,000</u>
Total 1xxx Certificated Salaries	6,300,344	6,321,032
2110 REGULAR INSTRUCTIONAL AIDES	428,210	471,168
2210 REGULAR CLASSIFIED SUPPORT	702,904	767,796
2260 OVERTIME CLASSIFIED SUPPORT	40,000	40,000
2310 REGULAR CLASSIFIED SUPERV/ADMI	324,277	329,037
2410 REGULAR CLERICAL AND OFFICE	537,790	469,404
2900 OTHER CLASSIFIED SALARIES	<u>138,132</u>	<u>144,767</u>
Total 2xxx Classified Salaries	2,171,313	2,222,172
3101 STRS-CERTIFICATED	1,081,820	1,212,126
3102 STRS-CLASSIFIED	11,315	16,442
3201 PERS-CERTIFICATED	0	0
3202 PERS-CLASSIFIED	257,231	297,495
3311 OASDI-CERTIFICATED	0	10,047
3312 OASDI-CLASSIFIED	127,949	130,462
3321 MEDICARE-CERTIFICATED	90,122	91,662
3322 MEDICARE-CLASSIFIED	31,231	32,167
3401 HEALTH & WELFARE-CERTIFICATED	916,927	920,510
3402 HEALTH & WELFARE-CLASSIFIED	339,859	332,833
3501 STATE UNEMPLOYMENT INS-CERTIF.	3,089	3,143
3502 STATE UNEMPLOYMENT INS-CLASS.	1,078	1,111
3601 WORKER'S COMPENSATION-CERTIF.	136,721	139,060
3602 WORKER'S COMPENSATION-CLASSIF.	47,379	48,798
3701 RETIREE BENEFITS-CERTIFICATED	<u>152,038</u>	<u>95,062</u>
Total 3xxx Employee Benefits	3,196,759	3,330,918

Budget By Object (CONTINUED)

	2016-2017	2017-2018
	Budget	Budget
4100 TEXTBOOKS	105,700	125,500
4300 MATERIALS AND SUPPLIES	924,487	543,505
4400 NONCAPITALIZED EQUIPMENT	<u>47,700</u>	<u>8,300</u>
Total 4xxx Books and Supplies	1,077,887	677,305
5200 TRAVEL AND CONFERENCE	146,743	45,498
5300 DUES AND MEMBERSHIPS	12,311	12,311
5400 INSURANCE	151,224	151,224
5500 OPERATIONS & HOUSEKEEPING SERV	436,000	436,000
5600 RENTALS, LEASES AND REPAIRS	248,436	170,120
5710 DIRECT COSTS FOR TRANS/SERVICE		0
5750 DIRECT COSTS FOR INTERFD SERV.	45,000-	45,000-
5800 CONSULTING SERV/OPERATING EXP	445,502	390,846
5900 COMMUNICATIONS	<u>203,837</u>	<u>193,837</u>
Total 5xxx Travel, Repairs, Utilities, Insurance, Other	1,599,053	1,354,836
6200 NEW & IMPROVEMENT OF BUILDINGS	242,302	0
6210 ARCHITECT/ENGINEERING		0
6243 GENERAL CONTRACTOR	475,175	0
6400 EQUIPMENT		0
6500 EQUIPMENT REPLACEMENT	<u>200,000</u>	<u>0</u>
Total 6xxx Capital Outlay	917,477	0
7142 OTHER TUITION, ETC. TO COUNTY	941,501	1,019,201
7350 DIRECT SUPP/INDIRECT INTERFUND	20,000-	20,000-
7439 DEBT SERVICE	55,045	55,045
7616 FROM GENERAL FD TO CAFETERIA	<u>20,000</u>	<u>20,000</u>
Total 7xxx SELPA, Debt Payment, Transfers Out	996,546	1,074,246
Total Expenditures	16,259,379	14,980,509

More Detail for Income - Revenues

Object	16-17 Budget	17-18 Budget
8011 LCFF Revenue State Aid	\$ 8,107,390	\$ 7,957,049
8042 EPA State Aid	\$ 2,000,000	\$ 2,000,000
8041 Secured Roll Taxes	\$ 3,000,000	\$ 3,500,000
8290 Federal Revenue		
Medi-cal Administrative Activiites	\$ 10,000	\$ 10,000
Title I	\$ 251,833	\$ 200,000
Perkins	\$ 11,079	\$ 8,838
Title II-A	\$ 79,596	\$ 40,000
Title III Immigrant	\$ 1,696	\$ 1,813
Title III - LEP	\$ 42,341	\$ 28,766
8550 Mandated Costs	\$ 350,000	\$ 80,000
8560 Lottery	\$ 290,000	\$ 290,000
8590 State Revenue		
ASES (After School Education & Safety)	\$ 250,200	\$ 250,200
PROP39 Energy	\$ 125,897	
Career Tech Ed Incentive Grant	\$ 242,302	
Agriculture Incentive Grant	\$ 14,425	\$ 14,425
Environmental Sciences Academy (ESA)	\$ 74,700	\$ 74,700
College Readiness	\$ 75,000	
CALSTRS ONBEHALF	\$ 300,000	\$ 300,000
8590 Other State Income		
State Testing	\$ 5,000	\$ 5,000
8650 Leases and Rental		
UPS	\$ 5,400	\$ 5,400
Facility Use	\$ 3,600	\$ 3,600
8660 Interest	\$ 5,000	\$ 5,000
8677 Interagency		
ROP	\$ 62,075	\$ 18,592
Career Pathways Grant	\$ 190,721	
Medi-cal Funds	\$ 15,000	\$ 15,000
8699 Other Local		
PGE Rebates	\$ 92,000	
VISA Rebates	\$ 15,000	\$ 10,000
Microsoft Tech	\$ 3,000	
ERATE	\$ 285,000	\$ 120,000
Mexican Consulate	\$ 4,000	
Sports	\$ 30,000	\$ 30,000
TOTAL	\$ 15,942,255	\$ 14,968,383

Budget By Resource

		2016-2017	2017-2018
		Budget	Budget
Expenditures			
0000	NO REPORTING REQUIREMENTS	\$ 7,169,367	\$ 7,082,385
0001	FUNDRAISER/NOT SITE ACCTS	\$ 57,056	\$ 24,756
0100	LCFF SUPPL/CONCENTRATION	\$ 2,067,889	\$ 2,216,597
0110	ONE TIME FUNDS	\$ 300,000	\$ 30,000
0120	ERATE PROGAM	\$ 120,000	\$ 190,000
0130	MEXICAN CULTURAL CENTER	\$ 4,000	\$ -
0723	HOME TO SCHOOL TRANSPORTATION	\$ 177,818	\$ 181,846
1100	STATE LOTTERY	\$ 213,120	\$ 213,120
1400	EPA	\$ 2,000,000	\$ 2,000,000
3010	TITLE I: PART A LOW INC/NEGLEC	\$ 403,742	\$ 365,712
3550	CARL PERKINS VOCATIONAL EDUC	\$ 11,079	\$ 8,838
4035	TITLE II-A IMPROVING TE QUALTY	\$ 79,596	\$ 40,000
4201	TITLE III-IMMIGRANT	\$ 1,696	\$ 1,813
4203	ESEA TITLE III-LEP	\$ 65,209	\$ 66,155
6010	AFTER SCHOOL EDUCATION/SAFETY	\$ 264,823	\$ 273,732
6230	CA CLEAN ENERGY JOBS ACT	\$ 475,175	\$ -
6264	EDUCATOR EFFECTIVENESS	\$ 111,736	\$ -
6300	LOTTERY:INSTRUCTIONAL MATERIAL	\$ 76,880	\$ 76,880
6387	CAREER TE ED INCENTIVE GRANT	\$ 242,302	\$ -
6500	SPECIAL EDUCATION	\$ 941,501	\$ 999,201
7010	AGRICULTURAL VOC. INCENTIVE GT	\$ 14,425	\$ 14,425
7220	ENVIRONMENTAL SCIENCES ACADEMY	\$ 74,700	\$ 74,700
7338	COLLEGE READINESS	\$ 75,000	\$ -
7690	CALSTRSONBEHALF	\$ 300,000	\$ 300,000
8100	ROUTINE REPAIR AND MAINTENANCE	\$ 435,257	\$ 440,151
9004	ROP PROP 20 INST MAT	\$ 6,300	\$ -
9011	SUTTER COUNTY ROP	\$ 199,188	\$ 190,141
9015	CAREER PATHWAYS GRANT	\$ 190,721	\$ -
9030	MEDI-CAL FUNDS FROM CCOE	\$ 5,000	\$ 5,000
9099	ATHLETICS	\$ 157,403	\$ 166,661
9100	ATHLETIC TRANSPORTATION	\$ 18,396	\$ 18,396
EXPENDITURES		\$ 16,259,379	\$ 14,980,509

Colusa Unified (61598)						v18.1a	
LOCAL CONTROL FUNDING FORMULA						2016-17	
CALCULATE LCFF TARGET						COLA	0.000%
Unduplicated as % of Enrollment	3 yr average			70.75%	70.75%	2016-17	
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	437.18	7,083	737	1,107	616	4,171,727	
Grades 4-6	319.30	7,189		1,017	566	2,801,020	
Grades 7-8	217.06	7,403		1,048	583	1,960,814	
Grades 9-12	431.51	8,578	223	1,245	693	4,634,167	
Subtract NSS							
NSS Allowance							
TOTAL BASE	1,405.05	10,700,382	418,429	1,573,312	875,606	13,567,729	
Targeted Instructional Improvement Block Grant						72,847	
Home-to-School Transportation						45,195	
Small School District Bus Replacement Program							
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						13,685,771	
ECONOMIC RECOVERY TARGET PAYMENT						1/2	-
CALCULATE LCFF PHASE-IN ENTITLEMENT						2016-17	
LOCAL CONTROL FUNDING FORMULA TARGET						13,685,771	
LOCAL CONTROL FUNDING FORMULA FLOOR						12,399,622	
Applied Funding Formula: Floor or Target						FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)						1,286,149	
Current Year Gap Funding						55.03%	707,768
ECONOMIC RECOVERY PAYMENT							
Miscellaneous Adjustments							
LCFF Entitlement before Minimum State Aid provision						13,107,390	

Colusa Unified (61598)						v18.1a	
LOCAL CONTROL FUNDING FORMULA						2017-18	
CALCULATE LCFF TARGET						COLA	1.560%
Unduplicated as % of Enrollment	3 yr average			70.82%	70.82%	2017-18	
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	437.18	7,193	748	1,125	628	4,237,978	
Grades 4-6	319.30	7,301		1,034	578	2,845,800	
Grades 7-8	217.06	7,518		1,065	595	1,992,073	
Grades 9-12	431.51	8,712	227	1,266	707	4,708,721	
Subtract NSS							
NSS Allowance							
TOTAL BASE	1,405.05	10,867,017	424,964	1,599,395	893,196	13,784,572	
Targeted Instructional Improvement Block Grant						72,847	
Home-to-School Transportation						45,195	
Small School District Bus Replacement Program							
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						13,902,614	
ECONOMIC RECOVERY TARGET PAYMENT						5/8	-
CALCULATE LCFF PHASE-IN ENTITLEMENT						2017-18	
LOCAL CONTROL FUNDING FORMULA TARGET						13,902,614	
LOCAL CONTROL FUNDING FORMULA FLOOR						13,107,388	
Applied Funding Formula: Floor or Target						FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)						795,226	
Current Year Gap Funding						43.97%	349,661
ECONOMIC RECOVERY PAYMENT							
Miscellaneous Adjustments							
LCFF Entitlement before Minimum State Aid provision						13,457,049	

Budget Cycle

Reports

Due Date

16-17 Estimated Actuals/17-18 Original Budget

by June 30

16-17 Unaudited Actuals

by September 15

17-18 1st Interim Report as of October 31

by December 15

17-18 2nd Interim Report as of January 31

by March 15

SACS (Standardized Account Code) Financial Software Report (Approx. 100 Page Report)

General Fund 01

Cafeteria Fund 13

Building Fund 21 (Bond)

Capital Facilities Fund 25 (Developer Fees)

Bond Interest and Redemption Fund 51

Form A - Average Daily Attendance (ADA)

Form CEA - Current Expense Formula/Minimum Classroom Compensation

Required to spend at least 55% of General Fund Expenditures on Classroom Teachers

Form CEB - Current Expense Formula/Minimum Classroom Compensation

Required to budget at least 55% of General Fund Expenditures on Classroom Teachers

Form ICR - Indirect Cost Worksheet

Calculates what Indirect Cost we can charge on Categorical Programs

Form L - Report on Lottery Expenditures

Form MYP - 3 Year projection similar to one page summary broken out by Restricted/Unrestricted

Form NCMOE - Calculation for Title I services to students

Form SIAA-Summary of Interfund Activities for Estimated Actuals

Form SIAB-Summary of Interfund Activities for Budget

Form 01CS - Criteria and Standards Review

District has to respond if budget numbers do not meet the norm established by State

Budget Accounts

30 Digit Account Codes-

Fund-Resource-Object-0-Goal-Function-School-Budget Responsibility-Type

Almost 2000 Line Item Budget Accounts

Fund (2 digits):

01 - General Fund
13 - Cafeteria Fund
21 - Bond Fund
25 - Developer Fee Fund
51- Bond Interest/Redemption Fund

Resource (4 digits) - Source of Funding See Budget Page for Resources Used

Object (4 digits) See Budget Page for Objects Used

Goal (4 digits)

0000 Undistributed
1110 General Education
3200 Continuation Schools
3300 Independent Study Centers

Function (4 digits)

0000 Balance Sheet/Revenue Accounts
1000 Instruction
2420 Instructional Library
2700 School Administration
3100 Guidance and Counseling
3130 Attendance
3140 Health Services
3600 Home to School Transportation
3700 Food Services
4000 Ancillary/Extra Curricular
5000 Community Services
7100 Board and Superintendent
7200 Other General Administration
7700 Data Processing Services
8100 Maintenance and Operations
8500 Facilities
9000 Other Outgo
9100 Debt Services
9200 Transfers between Agencies
9300 Interfund Transfers

School (3digits)

000 Districtwide
100 Burchfield
200 Egling
300 Colusa High
400 Colusa Alt. High School
500 Colusa Home School

Budget Responsibility (4 Digits)

Very Detailed Budgets for Reporting/Accountability
(See Attached List)

Type (4digits)

0000 Revenues
1000 Expenditures

Budget Responsibility Accounts

0000	DISTRICT RESPONSIBILITY	1100	1ST GRADE FIELD TRIPS	3025	CONSUMABLES
0001	SUMMER SCHOOL CORE	1101	1ST GRADE FUND RAISER	3026	ESA
0001	SUMMER SCHOOL MIGRANT GRANT	1102	ZBB 1ST GRADE	3027	PRINTING COSTS
0003	SUMMER SCHOOL-KINDERCAMP	1200	2ND GRADE FIELD TRIPS	3030	OFFICE SUPPLIES
0004	SUMMER SCHOOL	1201	2ND GRADE FUNDRAISER	3035	FURNISHINGS
0005	SUMMER SCHOOL	1202	ZBB 2ND GRADE	3037	ESA RECYCLING
0006	STAFF DEVELOPMENT	1203	2ND GRADE POPSICLE SALES	3040	STAFF DEVELOPMENT
0007	PARENT INVOLVEMENT	1300	3RD GRADE FIELD TRIPS	3041	TECH SOFTWARE
0008	BANK CHARGES	1301	3RD GRADE FUNDRAISER	3042	TECH HARDWARE
0009	SUPPL SERVICES SES	1302	ZBB 3RD GRADE	3045	TEXTBOOKS
0010	BOARD MEMBER BENEFITS	1400	KINDERGARTEN FIELD TRIPS	3046	OTF TEXTBOOKS
0027	DO PRINTING COSTS-COPIERS	1401	KINDERGARTEN FUNDRAISER	3047	OTF FURNITURE
0031	CONTRIBUTION TO SHADY CREEK	1402	ZBB KINDER	3100	COUNSELING OFFICE GENERAL
0050	HEALTH ADMINISTRATION	1403	TK ZBB	3200	LIBRARY
0060	PHONE SYSTEM LEASE	2000	EMS GENERAL PROGRAMS	3202	ALUMNI DONATION LIBRARY/ENC
0061	ALARM MONITORING FEES	2001	EMS OFFICE/GENERAL SITE BUDGET	3510	SUE BARRETT-BUSINESS
0062	STUDENT DRUG TESTS/DRUG DOGS	2002	EMS ADMINISTRATION	3511	SUBS for FBIA
0063	CELL PHONES	2003	PARENT CLUB	3512	SUE BARRETT ROP GRAPHIC COM
0065	Phone System/T1 Line Additions	2004	TEACHER CONFERENCES	3514	SUE BARRETT ROP ACCOUNTING
0070	SPRINGBOARD 7th/8th ELA	2005	TECHNOLOGY	3515	ALUMNI DONATION - BUSINESS
0071	BENCHMARK TK-6th ELA	2006	SCIENCE DONATION	3520	ERIC LAY-MATH/P.E.
0072	SCIENCE ADOPTION	2007	STAFF BEVERAGE MACHINE	3530	HEATHER THOMAS-AG
0074	DLAC BUDGET	2008	EGLING CHOIR	3531	H. THOMAS AG BUSINESS FINAN
0075	PARENT TRAINING BUDGET	2009	SHADY CREEK FUNDRAISER	3532	H. THOMAS-ROPFLOREALDESIGN
0080	INTERN MENTORS	2011	LIBRARY	3533	HEATHER THOMAS ROP AG ENV S
0900	OUR LADY OF LOURDES FEDERAL	2012	MEDIA II	3534	H. THOMAS ROP AG ANIMAL SCIE
1000	BPS GENERAL PROGRAMS	2014	SATURDAY SCHOOL	3535	HEATHER THOMAS-ROP AG SC I
1001	BPS OFFICE/GENERAL SITE BUDGET	2016	P.E. UNIFORMS	3536	ALUMNI DONATION - AG
1002	BPS ADMINISTRATION	2020	CLASSROOM SUPPLIES	3537	AG Subs for Thomas/Crabtree
1003	BPS PARENT CLUB	2021	CLASSROOM EQUIPMENT	3538	HEATHER THOMAS ROP ANIMAL
1004	GATE	2022	ASES	3539	AG DEPT.
1005	LIBRARY	2025	CONSUMABLES-WORKBOOKS	3560	ELA DEPT.
1006	PE ZBB	2027	PRINTING COSTS	3561	MATT GIFFIN-ENGLISH/SOC. SCI.
1008	COCA COLA MACHINE	2030	OFFICE - STUDENT RECOGNITION	3562	MATT GIFFIN-ROP GRAPHICS
1009	MUSIC - JEFF POPPINGA	2035	FURNISHINGS	3570	PE DEPT.
1010	PHYSICAL EDUCATION	2040	STAFF DEVELOPMENT	3575	PE CLOTHES
1020	CLASSROOM SUPPLIES	2041	TECH SOFTWARE	3580	JON EATON-SPECIAL EDUCATION
1021	CLASSROOM EQUIPMENT	2042	TECH HARDWARE	3590	SUZANNE KING
1022	BPS ASES	2045	TEXTBOOKS	3600	SUPPORT DEPT.
1025	CONSUMABLES WORKBOOKS	2046	OTF TEXTBOOKS	3601	S. BROOKS ROP GRAHPIC COMM
1027	PRINTING COSTS	2047	OTF FURNITURE	3610	ART DEPT.
1029	WELLS FARGO TEACHING AWARDS	2048	HAWK'S EYE	3611	J. FORD ROP DIGITAL PHOTO
1030	OFFICE-STUDENT RECOGNITION	2051	JENNIFER ROGOWSKI	3612	ALUMNI DONATION - ART
1031	BPS DONATIONS	2052	DEANNA JARRETT	3613	BOB KIRKMAN ROP DIGITAL PHO
1035	FURNISHINGS	2053	JENNIFER ALANIZ	3620	PERS FINANCE/COMPUTER LIT
1040	STAFF DEVELOPMENT	2056	CARLY KOLPIN	3621	BOB KIRKMAN IV ROP ARROW
1041	TECH SOFTWARE	2058	LARA KELLEHER	3622	S. BADALUCO ROP LEADERSHIP
1042	TECH HARDWARE	2059	MINDY LEDERER	3640	MELISSA MICHALK
1045	TEXTBOOKS	2061	MICHELLE QUENTMEYER	3650	TIM CRABTREE-AG
1046	OTF TEXTBOOKS	2062	CHARLES BELL	3651	T. CRABTREE ROP ADV. FARM PW
1047	OTF FURNITURE	2063	JENNIFER HOLLAND	3652	T. CRABTREE ROP BASIC FARM
1048	KINDERGARTEN FUNDRAISER	2064	MELISSA SLOCUM	3653	TIM CRABTREE ROP BASIC FARMF
1049	KINDERGARTEN FIELD TRIPS	2065	PAM GIULIANO	3654	TIM CRABTREE ROP AG ENV SCIEP
1050	start teacher acct	2068	MAITE TESTERMAN	3655	TIM CRABTREE ROP METAL FABRI
1051	SOCORRO VARGAS	2069	DAK KALISUCH	3659	FRIENDS OF AG
1052	JENNIFER BARBEE	2070	KIRSTY OCHS	3660	MUSIC DEPT.
1054	JILL BOEGER	2071	LISA BOND	3661	ALUMNI DONATION - MUSIC
1055	TINA CREMO	2072	ASHLEY BOLSTAD	3662	INSTRUMENT REPAIR/REPLACE
1056	HEATHER HAMILTON	2073	ROBERT SCOTT	3663	MUSIC TRIPS/COMPETITION
1057	JENNY LAY	2074	SARAH RICHTER	3669	FRIENDS OF MUSIC
1058	ASHLEY MARTINEZ	2076	KAYLEE ZWALD	3670	STEPANIE STEVER
1059	CRISTINA RODRIGUEZ	2078	LILIA ROBLES	3680	SCIENCE DEPT.
1060	JAMIE MYERS	2079	KRYSTYNA FRANK	3681	ALUMNI DONATION SCIENCE
1061	MALLORY ALVES	2080	STEPHANIE ARCHIBALD	3695	MITCHELL NAIL DRAMA
1062	JILL CONROY	2081	RASAN KNOX	3700	MATH DEPT.
1063	RYAN TIETZ	2082	MARK ABBAY	3705	ALUMNI DONATION - MATH DEP1
1064	CHRISTINA BAILEY	2400	4TH GR FIELD TRIP-POPSICLES	3720	SOCIAL SCIENCE DEPT
1065	COURTNEY LEMENAGER	3000	CHS GENERAL PROGRAMS	3722	JOE WILLIAMSON SOCIAL SCIENCI
1068	TRISH HAUGH	3001	CHS OFFICE	3740	KIM OLSON-MATH
1070	CHLOE MACCULLOUGH	3002	CHS ADMINISTRATION	3760	JENNIFER CORREIA-SOCIAL SCIENI
1071	SHERAYA HARMON	3003	SENIOR DINNER	3771	ESA WINTER PROJECT
1073	JIM IMHOFF	3005	CHS BEAUTIFICATION	3800	REANNA CORREA-SPECIAL EDUCA
1075	ELLEN CENAMI	3008	ENRICHMENT COURSES	3810	REBECCA CHANGUS - ENGLISH
1076	JENNIFER HARDWICK	3009	SENIOR FOOTBALL JERSEYS	3820	DAVID RAMIREZ SPANISH
1077	KAREN BENNING	3010	TEXTBOOK CLEARING ACCOUNT	3830	ERIN KALFSBEEK-SPECIAL EDUCAT
1079	BOBBI WEIGLEIN	3011	SENIOR PROJECT	3850	SPANISH DEPT.
1081	MELISSA SMITH	3015	CHS SCHOOL SITE GRANT	3851	SPANISH ALUMNI ACCT
1082	TIFFANY BAILEY	3020	CLASSROOM SUPPLIES	3860	BECKA ROBERTSON-SCIENCE
1085	SANDY HUFF	3021	CLASSROOM EQUIPMENT	4000	CAHS GENERAL PROGRAMS

5000	HOME SCHOOL	7300	EGLING MIDDLE SCHOOL SPORTS
5020	HMS CLASSROOM SUPPLIES	7310	EMS-FLAG FOOTBALL
5021	HMS CLASSROOM EQUIPMENT	7320	EMS VOLLEYBALL
5025	HMS CONSUMABLES/WORKBKS	7330	EMS BASKETBALL BOYS
5027	HMS PRINTING COSTS	7331	EMS BASKETBALL GIRLS
5030	HMS OFFICE SUPPLIES/PRINCIPAL	7340	EMS SOCCER BOYS
5035	HMS FURNISHINGS DESKS, ETC	7341	EMS SOCCER GIRLS
5040	HMS STAFF DEVELOPMENT	7344	EMS ATHLETIC DIRECTOR
5041	HMS TECH SOFTWARE	7345	EMS INTRAMURAL SPORTS
5042	HMS TECH HARDWARE	7400	TRAINING SUPPLIES
5045	HMS TEXTBOOKS	7405	OFFICIALS
6000	TECHNOLOGY	7410	AWARDS
6100	SOFTWARE	7420	DUES/SUBSCRIPTIONS
6101	MICROSOFT LICENSES	7430	MISCELLANEOUS
6102	ILLUMINATE	7440	OFFICE SUPPLIES
6103	CCOE UNITREND/VEEAM BACKUP SYS	7450	RECONDITIONING
6104	CCOE IBOSS Content Filter	7460	REPAIRS
6105	CCOE ROSETTA STONE	7900	FOOTBALL FIELD
6106	CCOE FORTINET FIREWALL	7902	CIF DUES
6107	AERIES SIS	7909	MS COACHES
6108	DESTINY/FOLLETT LIBRARY	7910	HS COACHES
6109	RENAISSANCE AR/AM	7911	SUBS FOR COACHES
6110	BLUE BEAR TRACKS	7920	ATHLETIC TRANSPORTATION - BUS
6111	RUCKUS DIAGNOSTIC	7921	ATHLETIC TRANSPORTATION - VAN
6112	BRIGHT ARROW AUTO DAILER	7930	ATHLETICS DONOR WALL
6113	SCHOOL LOOP WEBSHOSTING	7950	DONOR WALL
6114	GREENFIELD LEXIA	7951	DONOR WALKWAY
6115	CCOE QSS	7952	STADIUM TICKET BOOTH
6116	SOLARWINDS DEVICE MONITOR	7953	STADIUM SNACK BAR
6117	INFINITE CAMPUS-SIS	7954	TRACK
6118	CCOE SSTONLINE SPEC ED	7955	BLEACHERS
6119	CCOE CEWAN	7956	PORTABLE RESTROOM BUILDING
6120	STORMWIND MICROSOFT ACCESS	7999	WRESTLING PROGRAM DONATIONS
6121	CCOE ONWARD ACADEMY UNIQUE LRN		
6122	DOCUMENT TRACKING SERVICES		
6123	FRONTLINE/AESOP		
6124	PRINTER MGMT		
6125	EASY TECH LEARNING.COM		
6126	STRENGTHSFINDER		
6127	SCANNING CUM FOLDERS		
6128	CCOE LAKESHORE SANDI ASSESSMNT		
6500	DIRECTOR OF M.O.T.		
7000	CRAF DONATION		
7010	GENERAL DONATIONS		
7015	SEASON TICKETS		
7020	ENTRY FEES		
7100	FUNDRAISERS		
7101	HIT A THON		
7110	COCA COLA TRUCKLOAD SALE		
7111	COCA COLA CORPORATE SPONSOR		
7112	COCA COLA COACHES EDUCATION		
7113	COKE MACHINE		
7120	SWING FOR REDSKINS		
7150	CHS ATHLETIC DIRECTOR		
7200	BASKETBALL		
7201	BASKETBALL - BOYS		
7202	BASKETBALL - GIRLS		
7208	RIVER CATS FUNDRAISER		
7209	SUMMER BASKETBALL CAMP		
7210	FOOTBALL		
7220	VOLLEYBALL		
7230	TENNIS		
7231	TENNIS-BOYS		
7232	TENNIS-GIRLS		
7240	GOLF		
7241	GOLF - BOYS		
7242	GOLF-GIRLS		
7250	CHEERLEADING		
7260	CROSS COUNTRY		
7261	TRACK		
7270	SOCCER		
7271	SOCCER-BOYS		
7272	SOCCER-GIRLS		
7280	BASEBALL/SOFTBALL		
7281	BASEBALL		
7282	SOFTBALL		
7290	WRESTLING		

Indicators of Risk or Potential Insolvency

FOR K-12 LOCAL EDUCATION AGENCIES

The Fiscal Crisis and Management Assistance Team (FCMAT) has compiled the following indicators of risk or potential insolvency based on approximately 25 years of extensive work with local education agencies (LEAs). Although some of the indicators have been on the list from the beginning, others have been removed or added as changes occurred, such as the evolution of funding models and changes in fiscal and education policy.

FCMAT will continue to update this document as additional changes occur. Each item listed indicates a lack of function, focus, or attention to one or more critical elements of an organization's operations, which may eventually contribute to an LEA becoming insolvent. The existence of any one of the indicators increases risk. The more indicators identified in any LEA, the greater the risk of collapse or failure.

1. Leadership Breakdown

- a. Absence of a strong leadership team that includes at least the board and superintendent
- b. Micromanagement from board members
- c. Systems that are fully or partially controlled by highly influential special interest groups
- d. Ineffective or lack of adequate personnel supervision
- e. Spiraling litigation and/or settlements against the district
- f. Board policies and administrative regulations that are routinely ignored, not updated, and not communicated to staff
- g. Inability to consider long-term impacts of collective bargaining agreements

2. Ineffective Communication

- a. Staff unrest and/or low morale
- b. Lack of communication to staff
- c. Inadequate engagement of all educational constituencies, particularly parents
- d. Lack of interagency cooperation

3. Collapse of Infrastructure

- a. Breakdown of internal systems (management information systems, data management)
- b. Unhealthy, unsafe and unmonitored facilities
- c. Neglect of deferred maintenance and lack of an implementable deferred maintenance plan
- d. Low budget priority for facility issues
- e. Lack of a long-range facilities plan

4. Inadequate Budget Development

- a. Inability to transition adequately to the regulations that govern the Local Control Funding Formula (LCFF)
- b. Flawed average daily attendance (ADA), enrollment, revenue, and unduplicated pupil count projections
- c. Deficit spending and failure to maintain adequate reserves and fund balance
- d. Manipulation of multiyear projections and ignorance of trend analyses
- e. Disconnection between budget and the Local Control Accountability Plan (LCAP)
- f. Reliance on the rollover budget
- g. Inability to accurately estimate the ending fund balance

5. Limited Budget Monitoring

- a. Inattention to county office of education (COE) information, analysis and oversight of the budget, including a lack of understanding of AB 1200
- b. Lack of control and monitoring of total compensation as a percentage of total expenses
- c. Actual expenditures not in line with the most current budget
- d. Failure to reconcile the general ledger balance sheet accounts regularly, particularly receivables and payables

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Indicators of Risk or Potential Insolvency (continued)

- e. Lack of internal controls
- f. Lack of control and monitoring of contributions to restricted programs
- g. Consistently failing to update budget assumptions

6. Lack of Data Accuracy, Collection, and Reporting

- a. Inability to adequately collect, assess and report student data via the California Pupil Achievement Data System (CALPADS)
- b. Consistently poor data quality
- c. Data not used to inform decision making and the LCAP
- d. Ignoring audit exceptions related to data collection and reporting
- e. Limited access to timely personnel, payroll, budget control data and reports
- f. Failure to accurately identify students eligible for free and reduced-price meals, English learners, and foster youth, in accord with LCFF and LCAP requirements

7. Human Resources Issues

- a. Poor or limited use of position control, and lack of integration with payroll and financial system
- b. Unauthorized hiring
- c. Overstaffing
- d. Large numbers of staff working out of assignment
- e. Administrators who consistently crisis manage
- f. Lack of professional development for all staff

8. Inattention to and/or High Levels of Debt

- a. High levels of non-voter-approved debt (COPs, bridge financing, etc.)
- b. Inattention to unfunded liabilities
- c. Not conforming to GASB 68 requirements to recognize and report the district's proportionate share of net liability for pension programs
- d. Debt service and/or pay as you go as a percentage of general fund expenditures is out of control
- e. Parcel taxes allocated and used for ongoing expenditures

9. Cash Monitoring and Accounting Deficiencies

- a. Lack of monitoring of cash
- b. Lack of a plan for short-term cash flow needs
- c. Inability to balance cash
- d. Not informing the board of cash position regularly, and not understanding and communicating to the board and superintendent that cash and fund balance are not the same thing

10. Related Issues of Concern

- a. Not understanding the connection between budget and program staff as it relates to the LCAP
- b. Misunderstanding the effect of the cost of living adjustment (COLA) in the LCFF era
- c. Inattention to, lack of cooperation with, and inadequate monitoring of charter schools for which the district or county office is the authorizer
- d. Consistently low-performing schools and an inability to close the achievement gap
- e. Chronically overestimating revenues and underestimating staffing costs
- f. Inability to adequately explain the concept and impact of the GAP percentage factor to the board, bargaining members, and other constituents

Fiscal Health Risk Analysis

Key Fiscal Indicators for K-12 Districts



CSIS California School Information Services

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis as a management tool to evaluate key fiscal indicators that may help measure a school district's risk of insolvency in the current and two subsequent fiscal years.

The presence of any single criteria is not necessarily an indication of a district in fiscal crisis. However, districts that answer "No" to seven or more of the 20 key indicators may have cause for concern and could require some level of fiscal intervention. The more indicators identified, the greater the potential risk of insolvency or fiscal issues. Identifying issues early is the key to success when it comes to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency. A district must continually update its budget as new information becomes available both from within the district and from other funding and regulatory agencies. This is particularly true in the era of the Local Control Funding Formula.

Each of the 20 key indicators below contains several questions. The response given to each key indicator (Yes, No, or N/A) should be approximately the same as that given to a simple majority of its constituent questions.

FCMAT will continue to update this document as additional changes occur in education finance.

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
1. Deficit Spending	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district avoiding deficit spending in the current year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district avoiding deficit spending in the two subsequent fiscal years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Has the district decreased or eliminated deficit spending over the past two fiscal years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is deficit spending covered by fund balance, ongoing revenues, or expenditure reductions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Has the board approved a plan to eliminate deficit spending?			
2. Fund Balance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• Is the district's fund balance at or consistently above the recommended reserve for economic uncertainty?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the fund balance stable or increasing due to ongoing revenues and/or expenditure reductions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the fund balance include any designated reserves for unfunded liabilities or one-time costs above the recommended reserve level?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Reserve for Economic Uncertainty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district able to maintain its reserve for economic uncertainty in the current and two subsequent years based on current revenue and expenditure trends?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the district have additional reserves in Fund 17, Special Reserve for Other Than Capital Projects?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
• If not, does the district's multiyear financial projection include a plan to restore the reserve for economic uncertainty?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
--	-----	----	-----

4. Enrollment and Attendance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------	--------------------------	--------------------------

- Has the district's enrollment been increasing or stable for multiple years?
- Is the district's enrollment projection updated at least semiannually?
- Are staffing adjustments for certificated and classified employee groups consistent with the enrollment trends?
- Does the district analyze enrollment and average daily attendance (ADA) data?
- Does the district track historical data to establish future trends between P-1 and P-2 for projection purposes?
- Has the district implemented any attendance programs to increase ADA?
- Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly?
- Have approved charter schools had little or no impact on the district's student enrollment?
- Does the district have a board policy that attempts to reduce the effect that transfers out of the district have on the district's enrollment?
- Did the district certify its CALPADS Fall 1 submission by the required deadline?

5. Debt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
----------------	-------------------------------------	--------------------------	--------------------------

- Does the district have a recent actuarial study and a plan to set funds aside for unfunded liabilities?
- Does the district maintain low levels of non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others)?
- Is the district conforming to GASB 68 requirements by recognizing and reporting its proportionate share of net liability for pension programs?

6. Cash Monitoring	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---------------------------	-------------------------------------	--------------------------	--------------------------

- Can the district manage its cash in all funds without interfund borrowing?
- If interfund borrowing is occurring, does the district repay the funds within the statutory period in accordance with Education Code Section 42603?
- Does the district forecast its cash receipts and disbursements and verify them at least monthly to ensure that cash flow needs are known with plenty of notice?
- Does the district have a plan to address short-term cash flow needs?
- Are cash balances reconciled to bank statements monthly?

7. Bargaining Agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---------------------------------	-------------------------------------	--------------------------	--------------------------

- Has the district settled the total cost of the bargaining agreements at or under COLA during the current and past three years?
- Did the district conduct a pre-settlement analysis, including multiyear projections, identifying ongoing revenue sources or expenditure reductions to support the agreement, as well as the long-term effects on the district?

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
--	-----	----	-----

- Did the district correctly identify the related costs above the COLA, (i.e. statutory benefits, step and column)?
- Did the district address budget reductions necessary to sustain the total compensation increase, including a board-adopted plan?
- Did the superintendent and CBO certify the agreement prior to ratification?.
- Is the governing board's action consistent with the superintendent's/CBO's certification?
- Did the district meet the public disclosure requirements, including disclosure of the costs associated with a tentative collective bargaining agreement, before it becomes binding on the district?.

8. General Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
------------------------	-------------------------------------	--------------------------	--------------------------

- Is the percentage of the district's general fund unrestricted budget allocated to salaries and benefits at or under the statewide average?
- Is the district making sure that only ongoing restricted dollars pay for permanent staff?
- Does the budget include reductions in expenditures proportionate to one-time revenue sources, such as parcel taxes, that will terminate in the current or two subsequent fiscal years?
- Does the district ensure that parcel tax is not paying for ongoing expenditures?
- Is the district ensuring that litigation and/or settlements are minimized?

9. Encroachment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
------------------------	-------------------------------------	--------------------------	--------------------------

- Is the district aware of the contributions to restricted programs in the current year? (Identify cost, programs and funds)
- Does the district have a reasonable plan to address increased encroachment trends?
- Does the district manage encroachment in all funds including the cafeteria fund?.

10. Management Information Systems	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---	-------------------------------------	--------------------------	--------------------------

- Is the district's financial data accurate and timely?
- Are the mandated county and state reports filed in a timely manner?
- Are key fiscal reports — including those on personnel, payroll and budget — accessible, timely, and understandable?
- Is the district on the same financial system as the county?
- If the district is on a separate financial system, is there an automated interface with the financial system maintained by the county?
- Is the district able to accurately identify students who are eligible for free and reduced-price meals, English learners, and foster youth, in accord with Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) requirements?
- Is the district able to collect, assess, and report student data in the California Pupil Achievement Data System (CALPADS)?

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
--	-----	----	-----

11. Position Control and Human Resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---	-------------------------------------	--------------------------	--------------------------

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| • Does the district maintain and use an effective and reliable position control system that tracks personnel allocations and expenditures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is position control integrated with payroll and the financial system? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Does the district control unauthorized hiring? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the district able to control overstaffing? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are the appropriate levels of internal controls (i.e., checks and balances) in place between the business and personnel departments to prevent fraudulent activity?. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is position control reconciled against the budget during the fiscal year? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Does the district offer or ensure that staff attend professional development regarding financial management and budget? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

12. Budget Development and Adoption	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--	-------------------------------------	--------------------------	--------------------------

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| • Is a budget calendar used that contains statutory due dates and the major budget development milestones? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are there clear processes and policies in place to analyze resources and allocations to ensure that they align with strategic planning objectives and that the budget reflects the LEA's priorities and LCAP? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the LCFF correctly calculated and understood? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are projections for ADA, enrollment, revenue and unduplicated pupil count accurate and reasonable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the district decreasing deficit spending and maintaining adequate reserves and fund balance when compared with the prior year? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Has the district ensured that the LCAP is incorporated in the budget? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the budget developed using a zero-based method rather than being a rollover budget? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Does the district use position control data for budget development? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Does the budget development process include input from staff, administrators, board and community, as well as the budget advisory committee (if there is one)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are the LCAP and the budget adopted within statutory timelines established by Education Code Section 42103, and are the documents filed with the county superintendent of schools no later than five days after adoption, or by July 1, whichever occurs first? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

13. Multiyear Projections	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
----------------------------------	-------------------------------------	--------------------------	--------------------------

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| • Has the district developed multiyear projections that have reasonable assumptions? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are projected fund balance reserves disclosed and based on the most reasonable and accurate information available? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • At a minimum, are the multiyear projections compiled at budget adoption and at the time of interim reports? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
--	-----	----	-----

- For the purpose of calculating multiyear projections, is the district using the latest LCFF gap closure percentages that show the amount of funding necessary to maintain purchasing power for the LCFF statewide?
- Is the LCFF target for each year recalculated based on the grade span ADA, and then compared to the adjusted prior year funding, so that the funding gap would then be reduced by the funding gap percentage for the given year?

14. Budget Monitoring and Updates	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--	-------------------------------------	--------------------------	--------------------------

- Are budget assumptions updated throughout the year as updated information becomes available?
- Are actual revenue and expenses in line with the most current budget?
- Are budget revisions completed in a timely manner?
- Does the district openly discuss the impact of budget revisions at the board level?
- Does the district abide by Education Code 42127(i)(4) by informing the board of education and the public, within 45 days of enactment of the state budget, of any changes in the state budget that would affect the adopted budget?
- Are budget revisions made or confirmed by the board at the same time the collective bargaining agreement is ratified?
- Has the district's long-term debt decreased from the prior fiscal year?
- Are contributions to restricted programs controlled and monitored?
- Has the district identified the repayment sources for long-term debt or non-voter-approved debt (e.g. certificates of participation, capital leases)?
- Does the district's financial system have a hard-coded warning regarding insufficient funds for requisitions and purchase orders?
- Does the district encumber salaries and benefits?
- Are the balance sheet accounts in the general ledger reconciled regularly?
- Does the district complete and file its interim budget reports within the statutory deadlines established by Education Code Section 42310 and following, in a format or on forms prescribed by the Superintendent of Public Instruction (SPI), and ensure that they are based on standards and criteria for fiscal stability?

15. Retiree Health Benefits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
------------------------------------	-------------------------------------	--------------------------	--------------------------

- Has the district completed an actuarial valuation to determine the unfunded liability under GASB 45 requirements?
- Does the district have a plan for addressing the retiree benefits liabilities?
- Has the district conducted a re-enrollment process to identify eligible retirees?

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
--	-----	----	-----

16. Leadership/Stability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---------------------------------	-------------------------------------	--------------------------	--------------------------

- Does the district have a superintendent and/or chief business official who has been with the district more than two years?
- Does the governing board adopt and revise understandable and timely policies and support the administration to ensure implementation?
- Does the superintendent adopt and revise understandable and timely administrative regulations and ensure that adopted board policies and approved administrative regulations are communicated to staff and followed?
- Does the governing board refrain from micromanaging district administration and staff?

17. Charter Schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
----------------------------	--------------------------	--------------------------	-------------------------------------

- Has the district identified a specific employee to be responsible for ensuring that adequate oversight occurs for all approved charter schools?
- Has the charter school submitted the mandated financial reports on time?
- Has the charter school commissioned an independent audit?
- Does the audit reflect findings that will not impact the fiscal certification of the authorizing agency?
- Is the district monitoring and reporting the current status to the board to ensure that an informed decision can be made regarding the reauthorization of the charter?

18. Internal Controls and Annual Independent Audit Report	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--	-------------------------------------	--------------------------	--------------------------

- Does the district implement appropriate measures to discourage and detect fraud?
- Did the district receive an independent audit report without material findings?
- Can the audit findings be addressed without affecting the district's fiscal health?
- Has the independent audit report been completed and presented within the statutory timeline?
- Are audit findings and recommendations reviewed with the board?
- Did the audit report meet both GAAP and GASB standards?

19. Facilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
-----------------------	-------------------------------------	--------------------------	--------------------------

- Has the district passed a general obligation bond?
- Has the district met the audit and reporting requirements of Proposition 39?
- Is the district participating in the state's School Facilities Program?
- Does the district have sufficient personnel to properly track and account for facility-related projects?
- Has the district met the reporting requirements of the Williams Act?

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
--	-----	----	-----

- Is the district properly accounting for the 3% Routine Repair and Maintenance Account requirement at the time of budget adoption? * Yes No N/A
- Does the district prioritize facility issues when adopting a budget? Yes No N/A
- If needed, does the district have surplus property that may be sold or used for lease revenues? Yes No N/A
- If needed, are there other potential statutory options? Yes No N/A
 - Joint Use: Can the district enter into a joint use agreement with some entities without declaring the property surplus and without bidding?
 - Joint Occupancy: The Education Code provides for a joint venture that can authorize private development of district property that will result in some educational use.
- Does the district have a long-range facilities master plan that was completed or updated in the last two years? Yes No N/A

* Although the requirement for a district to set aside monies for deferred maintenance has been eliminated as part of LCFE, the requirement to set aside funds for routine repair and maintenance has not. Education Code 17070.75 requires a school district to deposit 3% of its total general fund expenditures into its routine restricted maintenance account (RRMA), for the sole purpose of maintaining school facilities in good repair. Education Code 17070.766 provides a temporary exemption to this requirement and allows districts to deposit 1% (the exemption expires on June 30, 2015).

20. General Ledger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---------------------------	--------------------------	--------------------------	--------------------------

- Does the district record all financial activity for all programs accurately and in a timely manner, ensuring that work is properly supervised and reviewed? Yes No N/A
- Has the district closed the general ledger (books) within the time prescribed by the county office of education? Yes No N/A
- Does the district follow a year-end closing schedule? Yes No N/A
- Have beginning balances in the new fiscal year been recorded correctly for each fund from the prior fiscal year? Yes No N/A
- Does the district adjust prior year accruals if the amounts actually received (A/R) or paid (A/P) are greater or less than the amounts accrued? Yes No N/A
- Does the district reconcile all suspense accounts, including payroll, at the close of the fiscal year? Yes No N/A

RISK ANALYSIS			
1. Total the number of component areas in which the district's fiscal health is not acceptable ("No" responses).			
2. Use the key below to determine the level of risk to the district's fiscal health.			
0 – 5	6 – 10	11 – 16	17 – 20
Low	Moderate	High	Extremely High

Total "No" Responses
2

