



ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

10.05

2930 Gay Avenue, San José, CA 95127 · Phone: 408-928-6800 · Fax: 408-928-6416 · www.arusd.org

To: Hilaria Bauer, Ph.D., Superintendent

From: Kolvira Chheng, Assistant Superintendent, Business Services

Re: Item #10.05 - Resolution No. 20-18/19 Update

Date: January 17, 2019

At a regular board meeting held on December 13, 2018, the board adopted RESOLUTION NO. 20-18/19, a resolution establishing agreement between the governing board of the Alum Rock Union Elementary School District (ARUSD) and the Santa Clara County Superintendent of Schools regarding necessary revisions for compliance with the statutory budget requirements in conjunction with the Local Control Accountability Plan (LCAP). As a result, the District is required to comply with the recommendations and necessary revisions as outlined in said resolution. Staff will provide a status update to the board on a monthly basis.

Below are Updates at the January 17, 2019 Board Meeting

Pursuant of RESOLUTION NO. 20-18/19, the District is required to comply with the following items by January 2019:

1. Starting in January 2019 and continuing at a minimum through January 2020, the District will present to the board a monthly report of certificated FTE. The monthly report of FTE will be reconciled monthly with payroll to ensure the accuracy of the count. The monthly report of FTE will be compared to the current budgeted FTE to ensure the budget is on track.

Status

Completed and ongoing. Attachment A includes the position control report and payroll report for the month of December.

2. Starting in January 2019 and continuing at a minimum through January 2020, the District will present to the board a monthly report of cash reconciliation for all funds.

Status

Completed and ongoing. Attachment B includes cash reconciliation reports for all funds.



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3. By January 2019, the District will develop a written procedure that describes the cash reconciliation process.

Status

Completed. Attachment C is the cash reconciliation written procedures.

4. Starting in January 2019, the District will hire a consultant to review all suspense accounts balances and assist in resolving all prior year issues. This process will be completed by June 2019. A report by the consultant will be provided to the count office by June 2019, describing the prior year corrections and amount so that an assessment of the materiality of the changes can be assessed.

Status

The District is currently working with Ryland, School Business Consulting firm to meet this requirement.

5. Starting in January 2019, the business office will review the current suspense account activity on a monthly basis and investigate and resolve all balances with journal entries as appropriate.

Status

Since fiscal year 2017-18, the District assigned the senior accountant as the primary staff to review and reconcile suspense accounts on a monthly basis. Additionally, another accounting staff is assigned as an alternate in case the primary staff is unable to perform this task.

6. Starting in January 2019, the District will hire a consultant to review all general ledger accounts, primarily accounts receivable, accounts payable, deferred income and assist in resolving any prior year issues. This process will be completed by June 2019. A report by the consultant will be provided to the county office by June 2019, describing the prior year corrections and amounts so that an assessment of the materiality of the changes can be assessed.

Status

The District is currently working with Ryland, School Business Consulting firm to meet this requirement.

ATTACHMENT

A

**Monthly Report of Certificated FTE for Month of December 2018
Position Control - Ran on January 7, 2019**

Class Type	Certificated	
Sum of full_fte Distr classify	title	acct 1100
2000	TEACHER - ELEMENTARY	270
2001	TEACHER-MIDDLE SCHOOL	121
2002	TEACHER-PRESCHOOL	.0
2004	SDC, SPECIAL ED	29
2006	VAPA PERIOD	0
2008	TEACHER, PREP	5
2009	TEACHER, MUSIC	16.75
2013	ADDITIONAL FTE	4.2
2014	ADAPTED P.E.	3
2015	SPEECH THERAPIST	15.35
2016	SDC, PRE K	7
2017	BEHAVIOR SPECIALIST	2
2018	PROGRAM SPECIALIST-SP ED	1
2019	RSP, SPECIAL ED	33.75
2022	TRANSITIONAL KINDERGARTEN	0
2023	TEACHER ON SPECIAL ASSIGN	0
Grand Total		508.05

1100 - TEACHER SALARIES

Paycheck Budget Distribution Detail
Check Date: December 31, 2018
Object Code: 1100 "Certificated Teachers"

Row Labels	Sum of	Sum of Amt	Sum of FTE
F62	\$	4,544,833.55	509.05
Grand Total	\$	4,544,833.55	509.05

Loc	Sum of	Sum of Amt	Sum of FTE
010	\$	141,005.10	15
020	\$	192,693.60	20
030	\$	137,281.76	14
040	\$	199,660.80	21
050	\$	107,604.93	12.4
060	\$	153,383.20	16
080	\$	211,988.67	25
100	\$	115,403.90	13
120	\$	155,084.00	18
130	\$	115,758.95	13
140	\$	68,909.30	8
150	\$	127,986.40	14
160	\$	120,333.00	13
170	\$	197,646.66	22
180	\$	140,851.60	14
200	\$	153,518.50	16
240	\$	140,889.50	14
250	\$	188,913.20	20
260	\$	152,754.31	17.6
270	\$	92,547.90	13
280	\$	208,251.52	24.2
285	\$	55,519.20	7
290	\$	92,494.25	11
295	\$	85,549.90	11
305	\$	35,087.08	5
310	\$	183,916.58	21.75
320	\$	180,618.10	19
380	\$	789,181.64	91.1
Grand Total	\$	4,544,833.55	509.05

ATTACHMENT

B

**CASH RECONCILIATION
FOR MONTH ENDED: November 30, 2018**

	<i>Controller</i>	<i>District</i>	<i>Variance</i>
Ending Balance	11,081,357.81	9,804,553.24	1,276,804.57
Adjustments			
<i>Less Wells Fargo Bank AP Outstanding Checks</i>	(1,126,880.46)		
<i>Less Wells Fargo Bank PR Outstanding Checks</i>	(182,681.64)		
<i>Less Manual Adjustments</i>	32,757.53	0.00	
<i>Add Manual Adjustments</i>	0.00		
Total Adjustments	(1,276,804.57)	0.00	
Adjusted Ending Balance	9,804,553.24	9,804,553.24	0.00

APPROVED BY:



Kolvira Chheng
Assistant Superintendent, Business Services

DATE APPROVED

12/20/18

PREPARED BY:



Maria Bonilla
Senior Accountant

DATE Prepared

12/20/2018

Other Funds RECONCILIATION
FOR MONTH ENDED: November 30, 2018

FD-Fund
CC-Cost Center

	FD - 13 CC - 4046	FD - 14 CC - 4047	FD - 21 CC - 4042	FD - 25 CC - 4044	FD - 35 CC - 3982	FD - 40 CC - 4045	FD - 53 CC - 4040	FD - 67 CC - 4050	FD - 68 CC - 4051	Total
District Ending Balance	\$ 576,355.04	\$ 233,867.63	\$ 5,566,894.53	\$ 2,920,924.42	\$ 2,314,556.80	\$ 123,443.30	\$ 41,705.49	\$ 1,781,615.28	\$ 1,807,747.51	\$ 15,367,099.99
Controller Ending Balance	\$ 576,355.04	\$ 233,867.63	\$ 5,599,642.06	\$ 2,920,924.42	\$ 2,314,556.80	\$ 123,443.30	\$ 41,705.49	\$ 1,781,615.28	\$ 1,807,747.51	\$ 15,399,857.53
Variance	\$ -	\$ -	\$ (32,757.53)	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ (32,757.54)
District - Net Adjustments	\$ -	\$ -	\$ (32,757.53)	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -
Controller - Net Adjustments	\$ -	\$ -	\$ (32,757.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjustments	\$ -	\$ -	\$ (32,757.53)	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ -	\$ -
Adjusted District Ending Balance	\$ 576,355.04	\$ 233,867.63	\$ 5,566,894.53	\$ 2,920,924.42	\$ 2,314,556.80	\$ 123,443.30	\$ 41,705.49	\$ 1,781,615.28	\$ 1,807,747.51	\$ 15,367,099.99
Adjusted Controller Ending Balance	\$ 576,355.04	\$ 233,867.63	\$ 5,566,894.53	\$ 2,920,924.42	\$ 2,314,556.80	\$ 123,443.30	\$ 41,705.49	\$ 1,781,615.28	\$ 1,807,747.51	\$ 15,399,857.53
Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

APPROVED BY:  DATE APPROVED: 12/20/18
Kolinia Chheng
Assistant Superintendent, Business Services

PREPARED BY:  DATE Prepared: 12/20/2018
Martha Borzillo
Senior Accountant

ATTACHMENT

C

Cash Reconciliation Procedures

Cash Reconciliation Process Summary

Alum Rock Union Elementary School District does monthly cash reconciliations for the general fund and all other funds of the district. The district reconciles its books through a three way match of monthly ending balances between the Santa Clara County Controller/Treasurer Office, Wells Fargo and the district's general ledger. Timely reconciliation of cash helps uncover some issues, such as possible discrepancies caused by timing differences, data input error or software glitches, bank errors, automatic or electronic charges or deposits and theft. It also allows for timely correction of errors, timely adjustments for charges or deposits and correction of other irregularities. On the eight of every month, the Santa Clara County Controller/Treasurer Office provides the district with its General Ledger Account Analysis Report for the previous month. The District has until the 20th of each month to complete and submit the reconciliation reports to the Santa Clara County Office of Education (SCCOE). The primary staff at the district responsible for cash reconciliation is the senior accountant. One other accounting staff is assigned as an alternate in case the primary staff is unable to perform this task. Once the monthly cash reconciliation reports are completed by staff, the Director or Fiscal Administrator of Fiscal Services reviews and approves the reports. The reports are then submitted to the SCCOE for their review.

Reports Needed to Perform Cash Reconciliation

Following are the reports needed to process the cash reconciliations

1. Controller's Ending Cash Balances
 - Santa Clara County General Ledger Account Analysis Report – Fund 4041
 - Controller provides this report via e-mail by the 8th of each month for the prior month
2. District's Ending Cash Balances
 - From our E-Finance system we run, "Print Combining Balance Sheet"
3. District's General Ledger Activity
 - From our E-Finance system we run, "General Ledger Audit Trail"
4. District's Additional Reports to obtain details of General Ledger Audit Trail activity
 - E-finance: Accounts Payable Check Register
 - E-finance: Payroll - Check Register Concise
 - E-finance: Payroll - Check History Report
 - Cognos: Transactions Detail Multiple Selection Criteria, for Payroll transactions
5. Wells Fargo Outstanding Checks Statements (Account Payable and Payroll accounts)
 - From Wells Fargo online, download "ARP Statements and Optional Reports" with Reconciliation selected
 - This report summarizes the total checks paid, total checks issued, and the ending outstanding checks

- From Wells Fargo Online, we download the “ARP Statement and Optional Reports” with Detail Checks selected.
6. Wells Fargo Deposit Bank Account
- This report is printed to reconcile the cash receipts on our books

General Fund Cash Reconciliation

The General Fund Cash Reconciliation is done in Excel. The excel file has the following tabs:

- **Recon:** In this tab we download the General Ledger Audit Trail data and manually enter the transactions that were reported on the Controller’s Report. In this sheet, we make sure both our books and the Controller’s reports are accurate.
- **Ending Balances:** In this tab, we enter the ending balances from our books, the controller and the outstanding checks at the bank.
- **Print Balance Sheet:** In this tab, our books’ ending balance is calculated.
- **Redeemed Warrants:** In this tab, we enter the total redeemed warrants, that we got from Controller’s report and Wells Fargo Reports
- **Summary:** This is the Cash Reconciliation summary at a glance, showing the variance of the ending balances, and then a summary of the variances. The preparer and the reviewer both signed off on this summary sheet.

Other Fund Cash Reconciliation

The Other Fund Cash Reconciliations are done in Excel. There’s a tab for each fund and a summary tab that shows the reconciliation summary at a glance and also get signed off by the preparer and reviewer.

The Other Funds Cash Reconciliation are only reconciled with our Books and the Controller Report. We don’t have separate bank accounts for these funds. All cash movement in these funds is done thru the General Fund and then Manual Journal Entry Transfers are sent to the Controller to capture such activity.

