NARRATIVE REVIEW QUESTIONS

District: **Contact & Phone:**

Period: ☐ **Budget** ☐ **First Interim** ☐ **Second Interim**

If any of the information below is provided in a backup file submitted, make a note in that section, and let us know where it can be found.

1. **Certification (Interim Only Choose 1)**
   a. ☐Positive ☐Qualified ☐Negative

2. **All Funds have a positive balance** ☐

3. **Class Size Update (Not LCFF Grade Span Adjustment)**
   a. Did the District apply for a class size waiver? ☐Yes ☐No
   b. Complete the following table:

Grade(s)	Current Class Size Ratio	Contractual Cap*	Maximums (Ed Code 41376 & 41378)	Notes
K			Avg. 31 no class above 33	
1-3			Avg. 30 no class above 32	
4-8			Greater of 1964 Avg or 29.9	

*If contractual cap is higher than Ed Code Maximums above, you can still be assessed a penalty if you staff at those levels. The 1964 Averages for Grades 4-8 are posted on Workshop web page.

4. **LCFF Transfers from Fund-01 Object-8091 (if applicable, amount budgeted in 8091)**
   a. 2022-23 To Fund(s) $
   b. 2023-24 To Fund(s) $
   c. 2024-25 To Fund(s) $

5. **Revenues -** ☐ MYP Spreadsheet provided ☐ Revenue Projections Spreadsheet provided
   a. What COLA did you use for LCFF? 2022-23 % 2023-24 % 2024-25 %
   b. Did district include any COLAs for Federal, Other State, or Local revenue sources?
   ☐Yes ☐No
   If yes, what COLAs were used for each year and to what revenues were the COLAs applied?
   c. Lottery Projections: ADA used 2022-23 2023-24 2024-25

6. **Deficit spending (Unrestricted only)**
   a. Indicate amounts for each year for both on-going and one-time deficit spending.

	On-going	One-time	Total
2022-23	$	$	$
2023-24	$	$	$
2024-25	$	$	$

   b. List one-time and ongoing costs causing deficit spending
   c. How does the district plan to address on-going deficit spending due to on-going operational costs?

7. Multiyear Projection Assumptions Unrestricted & Restricted

a. Changes to 1xxx-7xxx for the current year and /or future years
Is the district making material reductions or increases (10% or more) in expenditures?
Is Step & Column included in Unrestricted and Restricted?
☐ Detailed MYP Spreadsheet provided
☐ SAMS used? If so, Budget Model #

b. Section A, #5c (Contributions) a zero balance on the Unrestricted/Restricted tab of Form MYPI?
☐Yes ☐No

c. If the district is making reductions is there a Fiscal Action or Contingency Plan?
☐Yes - If yes, attach the plan ☐No

d. If yes, how much needs to be negotiated?

e. Are the reductions Board approved?
☐Yes - Resolution # and board approval date ☐No

f. What is the implementation timeline?

8. Collective Bargaining Update

a. Certificated

i. Status of Negotiations for:
1. 2021-22 ☐Settled ☐Unsettled ☐Reopeners Salaries/Benefits
2. 2022-23 ☐Settled ☐Unsettled ☐Reopeners Salaries/Benefits
3. 2023-24 ☐Settled ☐Unsettled ☐Reopeners Salaries/Benefits

ii. Latest Salary Increase/Rollback? % On/Off schedule?

iii. Current Agreement Ends?

iv. Health and Welfare Changes
Does the district have a cap on benefits? ☐Yes ☐No
If yes, Employer Contribution Amount $
Explain your cap:

v. Is the district offering Retirement Incentives (SERP)? ☐Yes ☐No
If yes, what are the terms?
(Must be listed on Criteria and Standards S6 Long-term Commitments)

vi. Amount of Step/Column?

Amount or Percentage	**2022-23**	**2023-24**	**2024-25**
Amount	$	$	$
Percentage	%	%	%

vii. Amount of Health & Welfare Increase?

Amount or Percentage	**2022-23**	**2023-24**	**2024-25**
Amount	$	$	$
Percentage	%	%	%

viii. Number of FTES *(must match Criteria & Standard)*

FTEs	**2022-23**	**2023-24**	**2024-25**
# FTEs			

ix. Average Teacher Salary

Average Salary	**2022-23**	**2023-24**	**2024-25**
Teacher	$	$	$

b. Classified

i. Status of Negotiations for:

1. 2021-22 ☐Settled ☐Unsettled ☐Reopeners Salaries/Benefits
2. 2022-23 ☐Settled ☐Unsettled ☐Reopeners Salaries/Benefits
3. 2023-24 ☐Settled ☐Unsettled ☐Reopeners Salaries/Benefits

ii. Latest Salary Increase/Rollback? % On/Off schedule?

iii. Current Agreement Ends?

iv. Health and Welfare Changes

Does the district have a cap on benefits? ☐Yes ☐No

If yes, Employer Contribution Amount $

Explain your cap:

v. Is the district offering Retirement Incentives (SERP)? ☐Yes ☐No

If yes, what are the terms?

List commitments on Long Term Debt on Criteria and Standards

vi. Amount of Step/Column?

Amount or Percentage	**2022-23**	**2023-24**	**2024-25**
Amount	$	$	$
Percentage	%	%	%

vii. Amount of Health & Welfare Increase?

Amount or Percentage	**2022-23**	**2023-24**	**2024-25**
Amount	$	$	$
Percentage	%	%	%

viii. Number of FTES *(must match Criteria & Standard)*

FTEs	**2022-23**	**2023-24**	**2024-25**
# FTEs			

c. Management Status: (i.e.: same as Classified, or explain terms)

9. Debt Issuance

a. Are there plans to issue non-voter approved debt (COPs, BANs, Leases, etc.)?
☐Yes ☐No

b. Type(s) and amount(s):

c. Are there plans to issue general obligation bonds? Amount: $

10. Cash Flow

a. Does the district project a cash deficit? ☐Yes ☐No

If yes, which months?

b. If cash deficit, what is the district's plan?

i. Slowing of vendor payment ☐Yes ☐No

ii. Temporary Interfund Borrowing (To General Fund only) ☐Yes ☐No

Fiscal Year	Dollar Amount	From Fund	To Fund
	$		
	$		

iii. Temporary Transfer of Funds ☐Yes ☐No

iv. Tax Revenue Anticipated Notes (TRANS) ☐Yes ☐No
Amount $ Mid-Year ☐Yes ☐No
v. Other
vi. How often are cash flows updated?

11. Are any school closures being considered?

a. 2022-23 ☐Yes ☐No
b. 2023-24 ☐Yes ☐No
c. 2024-25 ☐Yes ☐No

12. Are any new school being considered?

a. 2022-23 ☐Yes ☐No
b. 2023-24 ☐Yes ☐No
c. 2024-25 ☐Yes ☐No

13. Do you have any new Charter Schools opening or closing?

14. Any errors or omissions after reports were finalized? Explain: