

# NARRATIVE REVIEW QUESTIONS

Year:

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. **Current Year (CY)**                      To Fund(s)                      \$
- b. **1<sup>st</sup> Subsequent Year (1SY)**                      To Fund(s)                      \$
- c. **2<sup>nd</sup> Subsequent Year (2SY)**                      To Fund(s)                      \$

**5. Revenues -**      MYP Spreadsheet provided                      Revenue Projections Spreadsheet provided

- a. What COLA did you use for LCFF?      **CY**                      %                      **1SY**                      %                      **2SY**                      %
- 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      **CY**                      **1SY**                      **2SY**

**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
<b>CY</b>	\$	\$	\$
<b>1SY</b>	\$	\$	\$
<b>2SY</b>	\$	\$	\$

- 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  
Comp A Used? If so, Comp Model Name
- 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. <b>Prior Year (PY)</b>	Settled	Unsettled	Reopeners	Salaries/Benefits
2. <b>CY</b>	Settled	Unsettled	Reopeners	Salaries/Benefits
3. <b>1SY</b>	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	CY	1SY	2SY
Amount	\$	\$	\$
Percentage	%	%	%

vii. Amount of Health & Welfare Increase?

Amount or Percentage	CY	1SY	2SY
Amount	\$	\$	\$
Percentage	%	%	%

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

FTEs	CY	1SY	2SY
# FTEs			

ix. Average Teacher Salary

Average Salary	CY	1SY	2SY
Teacher	\$	\$	\$

b. Classified

i. Status of Negotiations for:

- |               |         |           |                             |
|---------------|---------|-----------|-----------------------------|
| 1. <b>PY</b>  | Settled | Unsettled | Reopeners Salaries/Benefits |
| 2. <b>CY</b>  | Settled | Unsettled | Reopeners Salaries/Benefits |
| 3. <b>1SY</b> | 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	CY	1SY	2SY
Amount	\$	\$	\$
Percentage	%	%	%

vii. Amount of Health & Welfare Increase?

Amount or Percentage	CY	1SY	2SY
Amount	\$	\$	\$
Percentage	%	%	%

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

FTEs	CY	1SY	2SY
# 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. <b>CY</b>  | Yes | No |
| b. <b>1SY</b> | Yes | No |
| c. <b>2SY</b> | Yes | No |

**12. Are any new school being considered?**

- |               |     |    |
|---------------|-----|----|
| a. <b>CY</b>  | Yes | No |
| b. <b>1SY</b> | Yes | No |
| c. <b>2SY</b> | Yes | No |

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

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