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. **1st Subsequent Year (1SY)** To Fund(s) $
   c. **2nd 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
CY	$	$	$
1SY	$	$	$
2SY	$	$	$

   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. **Prior Year (PY)** ○ Settled ○ Unsettled ○ Reopeners Salaries/Benefits
2. **CY** ○ Settled ○ Unsettled ○ Reopeners Salaries/Benefits
3. **1SY** ○ 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. **PY** ◯ Settled ◯ Unsettled ◯ Reopeners Salaries/Benefits
2. **CY** ◯ Settled ◯ Unsettled ◯ Reopeners Salaries/Benefits
3. **1SY** ◯ 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. **CY** ◯ Yes ◯ No
b. **1SY** ◯ Yes ◯ No
c. **2SY** ◯ Yes ◯ No

12. Are any new school being considered?

a. **CY** ◯ Yes ◯ No
b. **1SY** ◯ Yes ◯ No
c. **2SY** ◯ Yes ◯ No

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

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