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and Personnel departments to discuss issume policies and procedures for the position and increase efficiency and effectiveness.			-0- -0- desig	gnated ba
between the Business and Personnel depart changes in responsibility occurrisure that int		l On-going nsure	-0-	
allowing position control to regulate the bu	is.  In by entering aff currently use the position control systemanual entry enerate salary and benefit information.  Idget all year example of the large number of employees re not vulnestafflenter data manually to ensure that all positions are reviewed and approved prior budgeting funds for them. This is a controcheck to ensure accurate budgeting for the largest portion of our budget.	to Will be Fully	l -O-	

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6. Stop the practice of budgeting by salary estimates additional calculations and reconciliations are not need to determine how actual costs to date and estimated on the rest of the year reconcile back to the budgeted amount	essnærymmon practice, staff will budget actual estalåoies for all known employees and avera	Budget ges	d Undetermined at this time. Significant staff time will be required.
7. Ensure that the position trol system is fully integrate help the district maintain accurate budget project employee demographic data, and salary and be information.	eqtinonce, dures to fullyilizate the position control	Current Practice	-O-

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	r	<b>a</b> h	<b>i</b> n
3. Consider using the encumbering option for salari benefits to analyze actual sal <b>ary</b> d benefit expenditures date against the remaining budgets in a more efficie reliable way.	tencumbering system for 2007-08.	Undetermined at this time Will be Fully Implemented with Escape On-Line	Undetermined at this time
4. Charge expenditures to the budget categories to they belong as they occur rather than using the opractice of moving expenditures via transfers at year. The current practice should be discontinued as so possible.	uncent frequently than at the end of the year rThisdwill not significantly change any repor oinfas mation that is provided to the Board, S or state but does create a clearer picture if audited.	Immediately  ting  COE	Increased Staff Time
5. Establish a system to ensure that funds are speaccordance with applicable laws and regulations transferring expenditures from one resource to another	wanter site administrators to ensure that		-0-
6. Discontinue the practicenegative budgeting.	Negative budgeting is not a practice of District unless it is shown in the budget as a specific credit for a specific budget item that been identified.	a at has	-0-
7. Prevent carryover by reviewing and spending furestricted categorical programs in the year they are rewhenever possible.	ndisdiget staff work closely with school sites equivgram managers daily regarding categori funds. During a mid-year individualized me with staff from budget, Personnel, appropri associate and principal, all budgets and plan for spending are reviewed.	eting ate	-0-

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1. Identify additional budgetas where expenditures c		cee Current Practice	Unknown
be reduced or revenues increased to allow the dist			
implement a financial recovery that can be sustained.	continuously reviews budget areas for cost		
	savings. In addition, FCMAT was brought in		
	recommendations and staff frequently review		
	budgets for potential sagsi/cost containment		
2. Identify budget adjustments lye so that the effect	Staff agree with the recommendation and w	ill Immediately	-0-
greater over time. Delaying action could lead to	work with the District-Wide Budget Advisor		
significant reductions at a later time.	Committee.	y possible	

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7. Assess a 3% administrative against the development fee fund, as allowed by law.	estaff have not charged the 3% administrative charge against the developer fee fund as the funds were used for appropriate capital process. As the district plans to charge developer feet the appropriate shape the debt service payment, it may not be feasible to also charthe 3% administrative charge. Staff will ana annually and assess the fee if appropriate.	ose jects. es Implemented as	-0-
8. Transfer the deferred maintenance match through Routine Repair and Maintenance Resource in order to the match toward the overall 3% requirement of EC 17 when the match is funded through the general fund.	docalance our budget, the District has funded	the allowable e, was ince extent allowable e, match is made from able GE dollars	o -0-
9. Negotiate a cap on healthenefit plans with the collect bargaining units.	ti <b>St</b> aff agree with this recommendation and a currently working on multiple strategies. Information is communicated to our Chief Negotiator.	re On-going	Unknown
10. Use different accounts to fund substitute teachers on the reason for using the substitute. The central budget should be charged for substitutes needed beca employee illness. Site discretionary budgets should charged for substitutes that are used for reasons that the site administrator s control.	Fase District will review the current account district used for substitute charges and estabuse of mittee to review and create a more deficient and accurate reporting process for	Immediately lish On-going Process with Escape On- Line	Unknown
11. Ensure that there is access to collect overpayments employees. Although it wasported that the district such a process, some employseeindicated that it is a consistently used.	h <b>as</b> verpayments howevera <b>s</b> twill research any	Immediately Implemented	-0-

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12. Consider identifying a <b>sific</b> especial month-end pay in which employees are required to pick up their repaychecks at the district office.		January 2007  This  vith  Not Implemented	Unknown
13. Discuss the method of coordinating Medicare b with the retiree health-plan benefits to determine who overall reduction in retiree health costs can be achieve	therrently working on multiple strategies.	re On-going	Unknown
14. Discuss a health and welfare cap or increase to t payment to help curb increasing premiums.	h <b>S</b> ta <b>ff</b> agree with this recommendation and a currently working on multiple strategies. Information is communicated to our Chief Negotiator.	re On-going	Unknown
1. Include in the annual budget a mission state statement of core values, or a strategic plan that has approved by the Governing Board.	nStatf agree with this recommendation. been	2007/08 Adopted Budget Implemented	-0-
2. Draft and approve budget development policies of district goals, objectivesoncepts and guidelines can linked to the district s expenditure plan. These policiple adopted by the board so that staff and the understand that the budget reflects the district s go objectives.	be es must public	Fall 2007 Partially Implemented	-0-
3. Develop spending standards and formulas that reflect the district s goals and objectives, and include the budget document.		2007/08 Adopted Budget Partially Implemented	-0-
4. Document the technical process used for b development.	u <b>dgaff</b> agree with this recommendation and v work through the ISO process.	Implemented	-0-
5. Clearly identify one time sources and ofsesnds.	Staff agree with this recommendation.	2007/08 Adopted Budget Implemented	-0-

**EXTEN** 3/17/2009

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6. Continue holding board study sessions and commeetings during budget development to demonstrate the district is working with the munity and ensuring that public is part of the process. This will also communitate public that the distriction to answer questions about the budget.	hat the the cate to	Current Practice	-0-
7. Link expenditures by program and/or department district s strategic priorities and core values, and incluinformation in the formal budget document. This should clarify the expenditure plan for both the Governing Bo interested community members.	drewhits implement. uld help	ne Unknown Implementation in 2009-10	Unknown
8. Continue to create a comprehensive budget develocalendar detailing major budget preparation activities calendar should allow for input from the Superintendent and cabinet regarding district goal objectives for the upcoming year and subsequent years	. This board, s and	Current Practice	-0-
9. Create a formal budget development procedures in and develop desk manuals for each business office pot that participates in budget development. These mashould specify how various tasks are carried out to the efficiency and accuracy of budget data, and macontinuity in case of staff turnover.	osition anuals ensure	2007/08 Fiscal Year Not Fully Implemented – ISO Process	Increased Staff Time
10. Continue to produ <b>te</b> tBudget Process Handbook, accounting and budget procedures manual for site departments. This handbook should be revised perio and forwarded to sites and departments annually so the understand what is expected of them and why.	s and dically	Current Practice	-0-
11. Review all revenues and designate one time incorone time expenses.	nStaof agree with this recommendation.	2007/08 Adopted Budget Implemented	d -O-

12. Add interim reporting requirements to the annual budget calendar.

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1. Ensure that the instructional department development monitors the district s categorical budget, including car		In ports	-0-
2. Budget expenditures and revenue for consoli application funding prior to the school site plan approved. Once school site plans are approved, bu should be adjusted accordingly.	boeietging of the new school year. The Adopte	at	-0-
3. Estimate and budget for deferred revenues, care balances and their appropriate expenditures and in them in the adopted budget.	<b>yRoten</b> tial over-estimating of carryovers/def	Under Review erred Under Review	District will be required to increase the amount of the required 2% reserve from general funds. This will require budget reductions in other areas.

4. Ensure that additional review and approval occurs **fourne**htly the District does not have one specific personnel and purchase requires that are charged tposition aTj 0 -1. categorical programs for compliance and approval.

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5. Develop plans to extend carryover funds, with Intaddition to instruction department stafhr1ion departmtions. recognition that these funds are not recurring. In addition, plans should be made for categorical funds the district expects to receive. All expenditplans must be consistent with categorical funding guidelines and restrictions.

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2. Conduct a monthly review of the general ledger, in accounts payable and receivable, ensure that the gene ledger is in balance and to determine if accounts have properly reconciled and/or cleared. The district reverse entries and follow up as needed with or agencies or vendors regarding payst or collection. addition, the staff should makertain that current ye revenues are not overstated the inadvertent posting of prior year accrual to current year income. All prior accounts should be cleared by second interim at the although clearing them prior to that is recommended.	ratevenue accounts. Balances from prior year ancenot cleared within a reasonable timeline should be and adjustments are made if utsidessary. Prior year accunts receivables and Ippayables are reversed to a specific prior year except and account and segment from current fyzear income, therefore revenues are proper pregented in the correct year.	e are l ar	-0-
3. Immediately review and rectly adjust all outstand receivables and payables in all funds so that the effect 2005-2006 year is realized as soon as possible.	li <b>6</b> ge #2 above. on the	Current Practice	-0-
4. Consider stopping the practice of using the general accounts payable and receivable for current transactions. If the practice charging both current and pyear in the general ledger continues, the district specify different object codes each year so that it is cl to which year the transaction belongs.	year prior should	Current Practice	-0-

1. Conduct an annual training session for sclowlff agree with this recommendation and will administrators and key staff members on the various features to offer Escape training. Staff will of the Escape system, in admition the trainings that areview training materials and develop a training already occurring on a regular basis.

schedule to make available to all site/department administrators.

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