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7	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been dearly articulated?	Guidance provided in the May Revision Common Message stated that districts were "not to balance their budgets based on one-time revenues." The narrative included with the district's 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using "\$13.2 million of one-time funds to meet the increase of labor contract negotiations." The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor's statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subseqat the one\$3 4 pe-time fus and e-he ng was an estimated \$344 peqs' d \$344 pidance, abthe ict cie. Thean esxprs aed\$13.2 mi i-one-time fung for ongoing titriget2 mia3.ig entit na); huide getri mi-t ehuipe hriit d astancron *	deatluded	А	A A A	A

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7	Are dear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.		1	Harris/Taylor/Quinto/ Browning	6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates 9/24/18, 12/19/18, 4/5/19, 4/16/19) 2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process. 7/23/19 Update: 1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for the both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations. 2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement
7	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the				

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	Do managers and staff responsible for the district's	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings				
	human resources, payroll and budget functions meet	should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the				
21	regularly to discuss issues and improve processes?	departments			McArn/Quinto	H.R. and Business Services now meets bi-monthly.
		The district has only partially implemented the findings related to student body funds and student attendance from the 2015,				
7	Lloo the district source at all audit findings?	2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented			CDO	Update: Internal Auditor is working with school sites to
7	Has the district corrected all audit findings?	through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.			CBO	remedy. Staff are in the process of revising Board Policy (BP) 3100:
		Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following:				Budget and developing an initial draft of BP 0460. Local
	Are dear processes and policies in place to ensure	AR 1220 – Citizen Advisory Committee, BP/AR 13123 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.				Control and Accountability Plan. BP 0460 was initially
	that the district's Local Control and Accountability	The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget				provided to the Board Policy Committee on 5/24/19. Bot
	Plan (LCAP) and budget are aligned with one	alignment policy, BP/AR O460, which many districts have adopted. Although the district has a subscription to GAMUT, it has				policies will come to the Board Policy Committee in Augu 2019 for a detailed review, and subsequent full Board ac
7	another? (part 2)	not adopted this policy.			Harris/CBO/ Browning	is anticipated on both policies in September 2019.
	Has the district addressed any deficiencies the					
	county office of education has identified in its	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-				
9	oversight letters? (part 1)	iat A udg ³ lomO h has not been nomensura e	(5	B id ent	tified them * B A
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	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?	Braphebolnuthaanel/iseel/120108-1197 ahttaptheeldoaudget, the district's deficit spending is projected to be \$35,951 ng"				

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		The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its				
		2018-19 budgeted amount:				
		* 0040 40 *05 00/ 477 40				
	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal	* 2018-19. \$25,926,177.49 * 2019-20. (\$17,491,788.17)				
16	years?	* 2020-21: (\$66,494,314.95)			CBO	While the District has made progress, the District continues to work on a negotiated solution.
	Journ of the state	The district's unrestricted ending fund balance does not include amounts for the following liabilities			555	to Non one negotiation solution
		* Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7,				
		2017 negotiated agreement,				
		2017 negoti %				
	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund					
	balance include any assigned or committed reserves					
16	above the recommended reserve level?					
			1			

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18	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems.			CBO/Watkins	SCOE is currently working in Escape for District oversight and data entry.
18	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencieo 'AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA				

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Tage	Question .	The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lac g A	A	A	Wellber	& &
21	Does the district account for all positions and costs?					