

Part I: Assessment of External Factors  
Influencing Financial Behavior of School District  
Fiscal Year 2013-2014

School / District: Delta Charter Academy

| External Factors Influencing Financial Condition of School System  |  |  |  |                                 |   |                        | LDE Follow-up  |
|--|--|--|--|---------------------------------|---|------------------------|----------------|
| (A)<br><br>Public School Enrollment  | Positive Growth Over Last 5 Years  | Loss of Students Over Last 5 Years                   |  |                                 | Number of Years with Continuous Decline in Student Enrollment                             |                        |                |
|  |  | Between 0.1% and 4.9%                                | Between 5.0% and 9.9%                    | 10.0% or more                   |   |                        |                |
|  | N/A  |  |  |                                 | None  |                        |                |
|  |  |  |  |                                 |   |                        |                |
| (B)<br><br>Non-Public School Enrollment  | Percentage of Non-Public School Enrollment to Total Enrollment                   |  | Non-Public School Enrollment             |                                 | Change in Non-Public School Enrollment Greater than 15% in Any One of the Last Five Years | Not Applicable         |                |
|  | N/A  |  | N/A                                      |                                 | N/A   |                        |                |
|  |  |  |  |                                 |   |                        |                |
| (C)<br><br>Local Property and Sales Tax Collections  | Decline in Property and Sales Taxes Over Last 5 Years                            | Growth in Property and Sales Taxes Over Last 5 Years |  |                                 | Local Collections Per Pupil Relative to State Average                                     | Local Tax Effort Index | Not Applicable |
|  |  | Between 0.1% and 4.9%                                | Between 5.0% and 9.9%                    | 10.0% or more                   |   |                        |                |
|  | N/A  |  |  |                                 | N/A   | N/A                    |                |
|  |  |  |  |                                 |   |                        |                |
| (D)<br><br>Fiscal Conditions and District Performance  | Expenditures Per Pupil   |  |  |                                 | District Performance Score (DPS)  |                        |                |
|  | Less than 85% of State Average   | Between 85.0% and 89.9% of State Average             | Between 90.0% and 99.9% of State Average | 100.0% or more of State Average |   |                        |                |
|  | N/A  |  |  |                                 | N/A   |                        |                |
|  |  |  |  |                                 |   |                        |                |
| (E)<br><br>Future Obligations  | Percentage of Teachers with more than 15 years experience (State Average is 36%) |  |  |                                 |   |                        |                |
|  | Less than 45.0%  |  | Between 45.0% and 49.9%                  |                                 | 50.0% or more   |                        |                |
|  | N/A  |  |  |                                 |   |                        |                |
|  |  |  |  |                                 |   |                        |                |
| (F)<br><br>Lead School Business Administrator / Chief Financial Officer / Business Manager Certification |  | Certified by LASBO :                                 |  | Active CPA License :            |   |                        |                |
|  |  | No   |  | No                              |   |                        |                |
|  |  |  |  |                                 |   |                        |                |

Part II: Assessment of Financial Factors  
That Can Prompt BESE to Request Additional  
Information from School District  
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| LEVEL 1 – Good Business Practices                              |                  |                             |                                    |  | Action              |
|--|------------------|-----------------------------|------------------------------------|--|---------------------|
| (G)<br><br>Submittal of<br>General Fund<br>Budget Forms        | Excellent        | Good                        | Needs<br>Improvement               | Unacceptable   | No Action Necessary |
|  | On Time          | 1 - 14<br>Days Late         | 15 - 29<br>Days Late               | 30 or More<br>Days Late  |                     |
|  | Yes              |                             |                                    |  |                     |
| (H)<br><br>Submittal of<br>Annual<br>Financial<br>Report (AFR) | Excellent        | Good                        | Needs<br>Improvement               | Unacceptable   | Not Applicable      |
|  | On Time          | 1 - 29<br>Days Late         | 30 - 59<br>Days Late               | 60 or more<br>Days Late  |                     |
|  |                  |                             |                                    |  |                     |
| (I)<br><br>Audit Opinion<br>on Internal<br>Controls            | Excellent        | Good                        | Needs<br>Improvement               |  | Not Applicable      |
|  | No Weakness      | No Material<br>Weakness     | Material<br>Weakness               |  |                     |
|  |                  |                             |                                    |  |                     |
| (J)<br><br>Consecutive<br>Audit<br>Findings                    | Excellent        | Good                        | Needs<br>Improvement               | Unacceptable   | Not Applicable      |
|  | None             | Same Finding<br>for 2 Years | Same Finding<br>for 3 or 4 Years   | Same Finding<br>for 5 or more<br>Years   |                     |
|  |                  |                             |                                    |  |                     |
| (K)<br><br>Fraud   | Excellent / Good |                             | Needs<br>Improvement               | Unacceptable   | Not Applicable      |
|  | None             |                             | 1 Case of<br>Non-Material<br>Fraud | 2 or more Cases<br>of Non-Material<br>or<br>1 or more Cases<br>of Material Fraud |                     |
|  |                  |                             |                                    |  |                     |

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| LEVEL 2 – Fiscal Management: Questioned Costs |                           |   |   |                              | Action         |
|---|---------------------------|---|---|------------------------------|----------------|
| (L)<br>Single Audit<br>Report<br>(A-133)      | Excellent                 | Good                                      | Needs<br>Improvement                      | Unacceptable                 | Not Applicable |
|   | No<br>Questioned<br>Costs | Between<br>0.0% and 4.9%<br>of NCLB Funds | Between<br>5.0% and 9.9%<br>of NCLB Funds | 10% or more<br>of NCLB Funds |                |
|   |                           |   |   |                              |                |
| (M)<br>Program<br>Monitoring                  | Excellent                 | Good                                      | Needs<br>Improvement                      | Unacceptable                 | Not Applicable |
|   | No<br>Questioned<br>Costs | Between<br>0.0% and 4.9%<br>of NCLB Funds | Between<br>5.0% and 9.9%<br>of NCLB Funds | 10% or more<br>of NCLB Funds |                |
|   |                           |   |   |                              |                |
| (N)<br>Fiscal<br>Monitoring                   | Excellent                 | Good                                      | Needs<br>Improvement                      | Unacceptable                 | Not Applicable |
|   | No<br>Questioned<br>Costs | Between<br>0.0% and 4.9%<br>of NCLB Funds | Between<br>5.0% and 9.9%<br>of NCLB Funds | 10% or more<br>of NCLB Funds |                |
|   |                           |   |   |                              |                |

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| LEVEL 3 – Auditing Outcomes   |                    |                  |                   |                 | Action         |
|---|--------------------|------------------|-------------------|-----------------|----------------|
| (O)<br><br>General Purpose<br>Financial<br>Statements                           | Excellent          | Good             | Needs Improvement | Unacceptable    | Not Applicable |
|   | Unmodified Opinion | Modified Opinion | Disclaimer        | Adverse Opinion |                |
|   |                    |                  |                   |                 |                |
| (P)<br><br>Expenditures<br>of Federal<br>Programs                               | Excellent          | Good             | Needs Improvement | Unacceptable    | Not Applicable |
|   | Unmodified Opinion | Modified Opinion | Disclaimer        | Adverse Opinion |                |
|   |                    |                  |                   |                 |                |
| (Q)<br><br>Compliance<br>with Laws and<br>Regulations<br>on Federal<br>Programs | Excellent          | Good             | Needs Improvement | Unacceptable    | Not Applicable |
|   | Unmodified Opinion | Modified Opinion | Disclaimer        | Adverse Opinion |                |
|   |                    |                  |                   |                 |                |

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| LEVEL 4 – Balanced Budgets and Fund Balances   |                  |                       |                                |                                   | Action         |
|--|------------------|-----------------------|--------------------------------|-----------------------------------|----------------|
| (R)<br><br>General Fund<br>Deficit Spending  | Excellent / Good |                       | Needs Improvement              | Unacceptable                      | Not Applicable |
|  | None             |                       | 1 or 2 Years of Latest 3 Years | 3 or more Years of Latest 5 Years |                |
|  |                  |                       |                                |                                   |                |
|  |                  |                       |                                |                                   |                |
| (S)<br><br>General Fund<br>Balance as a<br>Percentage of<br>General Fund<br>Revenues | Excellent        | Good                  | Needs Improvement              | Unacceptable                      | Not Applicable |
|  | 7.5% or more     | Between 6.5% and 7.4% | Between 5.0% and 6.4%          | Less than 5%                      |                |
|  |                  |                       |                                |                                   |                |
|  |                  |                       |                                |                                   |                |

| LEVEL 5 – Major Events |             |                       | Action   |
|------------------------|-------------|-----------------------|--|
| New School System      | Major Event | Going Concern Opinion | Conference Call and/or Site Visit and/or BESE Dialogue |
|                        |             |                       |  |
| X                      |             |                       |  |
|                        |             |                       |  |