

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

School / District: Northshore Charter School

| External Factors Influencing Financial Condition of School System | | | | | | | LDE Follow-up |
|--|--|--|--|---------------------------------|---|------------------------|----------------|
| (A) 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) 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) 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) 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) 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) 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) Submittal of General Fund Budget Forms | Excellent | Good | Needs Improvement | Unacceptable | No Action Necessary |
| | On Time | 1 - 14 Days Late | 15 - 29 Days Late | 30 or More Days Late | |
| | Yes | | | | |
| | | | | | |
| (H) Submittal of Annual Financial Report (AFR) | Excellent | Good | Needs Improvement | Unacceptable | Not Applicable |
| | On Time | 1 - 29 Days Late | 30 - 59 Days Late | 60 or more Days Late | |
| | | | | | |
| | | | | | |
| (I) Audit Opinion on Internal Controls | Excellent | Good | Needs Improvement | | Not Applicable |
| | No Weakness | No Material Weakness | Material Weakness | | |
| | | | | | |
| | | | | | |
| (J) Consecutive Audit Findings | Excellent | Good | Needs Improvement | Unacceptable | Not Applicable |
| | None | Same Finding for 2 Years | Same Finding for 3 or 4 Years | Same Finding for 5 or more Years | |
| | | | | | |
| | | | | | |
| (K) Fraud | Excellent / Good | | Needs Improvement | Unacceptable | Not Applicable |
| | None | | 1 Case of Non-Material Fraud | 2 or more Cases of Non-Material or 1 or more Cases of Material Fraud | |
| | | | | | |
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| LEVEL 2 – Fiscal Management: Questioned Costs | | | | | Action |
|---|---------------------------|---|---|------------------------------|----------------|
| (L) Single Audit Report (A-133) | Excellent | Good | Needs Improvement | Unacceptable | Not Applicable |
| | No Questioned Costs | Between 0.0% and 4.9% of NCLB Funds | Between 5.0% and 9.9% of NCLB Funds | 10% or more of NCLB Funds | |
| | | | | | |
| | | | | | |
| (M) Program Monitoring | Excellent | Good | Needs Improvement | Unacceptable | Not Applicable |
| | No Questioned Costs | Between 0.0% and 4.9% of NCLB Funds | Between 5.0% and 9.9% of NCLB Funds | 10% or more of NCLB Funds | |
| | | | | | |
| | | | | | |
| (N) Fiscal Monitoring | Excellent | Good | Needs Improvement | Unacceptable | Not Applicable |
| | No Questioned Costs | Between 0.0% and 4.9% of NCLB Funds | Between 5.0% and 9.9% of NCLB Funds | 10% or more of NCLB Funds | |
| | | | | | |

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