

Part I: Assessment of External Factors  
Influencing Financial Behavior of School District

Fiscal Year 2014-2015

School / District: Northeast Claiborne Charter

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 34.7%)						
	Less than 45.0%	Between 45.0% and 49.9%		50.0% or more			
				75%			
(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	<b>No Action Necessary</b>
	On Time	1 - 14 Days Late	15 - 29 Days Late	30 or More Days Late	
	<b>Yes</b>				
(H) Submittal of Annual Financial Report (AFR)	Excellent	Good	Needs Improvement	Unacceptable	<b>Not applicable</b>
	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		<b>Not Applicable</b>
	No Weakness	No Material Weakness	Material Weakness		
(J) Consecutive Audit Findings	Excellent	Good	Needs Improvement	Unacceptable	<b>Not Applicable</b>
	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	<b>Not Applicable</b>
	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	
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(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	
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(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	<b>Not Applicable</b>
	Unmodified Opinion	Modified Opinion	Disclaimer	Adverse Opinion	
(P)  Expenditures of Federal Programs	Excellent	Good	Needs Improvement	Unacceptable	<b>Not Applicable</b>
	Unmodified Opinion	Modified Opinion	Disclaimer	Adverse Opinion	
(Q)  Compliance with Laws and Regulations on Federal Programs	Excellent	Good	Needs Improvement	Unacceptable	<b>Not Applicable</b>
	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			