



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

CSIS California School Information Services

Santa Ynez Valley Union High School District

Business Office Review

December 10, 2015

Joel D. Montero
Chief Executive Officer







CSIS California School Information Services

December 10, 2015

Scott Cory, Superintendent
Santa Ynez Valley Union High School District
2975 E. Highway 246
Santa Ynez, CA 93460

Dear Superintendent Cory:

In August 2015, the Santa Ynez Valley Union High School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for a business office review. Specifically, the agreement stated that FCMAT would perform the following:

Provide recommendations for improvements, where applicable, with a focus on:

- a. Changes to job descriptions
- b. Possible restructuring of positions
- c. Adding positions
- d. The ability of staff to cover core functions while maintaining an appropriate level of customer service to other district departments and school sites
- e. Potential automation of business functions
- f. Use of technology to enhance all aspects of business/financial services.

If feasible, provide comparisons of three basic aid districts with enrollment of approximately 1,000 students and similar business office organizational structure and make recommendations, if any.

This final report contains the study team's findings and recommendations in the above areas of review. FCMAT appreciates the opportunity to serve the Santa Ynez Valley Union High School District, and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,

Joel D. Montero
Chief Executive Officer

FCMAT

Joel D. Montero, Chief Executive Officer

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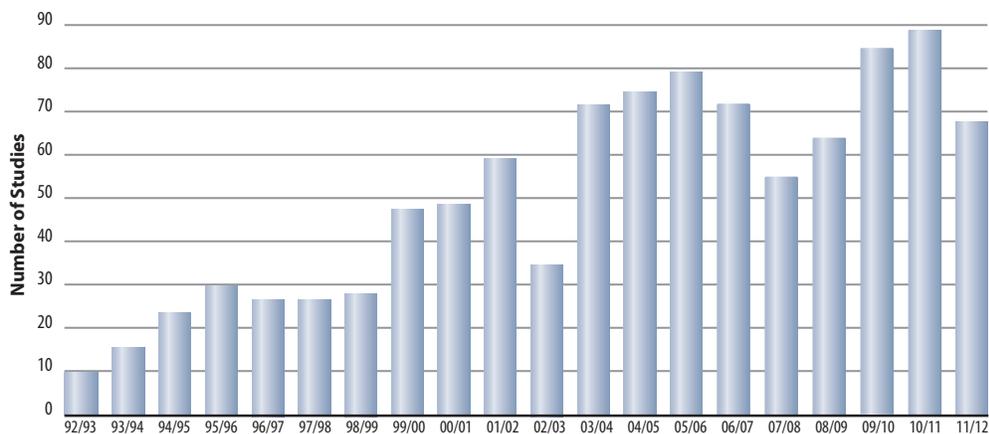
About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices and efficient operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and share information.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the local education agency to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help local educational agencies operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) arm of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS) and also maintains DataGate, the FCMAT/CSIS software LEAs use for CSIS services. FCMAT was created by Assembly Bill 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. Assembly Bill 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. Assembly Bill 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform more than 1,000 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

The Santa Ynez Valley Union High School District is located in the picturesque Santa Ynez Valley, 30 miles north of the city of Santa Barbara. Established in 1896, the district is the primary provider of secondary education to the valley, serving students from the Ballard, Buellton, College, Los Olivos, Solvang, and Vista del Mar elementary school districts.

The district is proud of its tradition of excellence in secondary education. A comprehensive high school and a continuation high school are situated on the Santa Ynez Valley Union High School campus, which also serves as a focal point for community events. The district offers advanced placement classes, vocational education, English language development, and special education.

In August 2015, the district entered into a study agreement with the Fiscal Crisis and Management Assistance Team (FCMAT) for the following:

1. Conduct an organizational, function, and staffing review of all positions in the district's business office, including the business manager, accounting specialist and accountant I.
2. Provide recommendations for improvements, where applicable, with a focus on:
 - a. Changes to job descriptions
 - b. Possible restructuring of positions
 - c. Adding positions
 - d. The ability of staff to cover core functions while maintaining an appropriate level of customer service to other district departments and school sites
 - e. Potential automation of business functions
 - f. Use of technology to enhance all aspects of business/financial services.
3. If feasible, provide comparisons of three basic aid districts with enrollment of approximately 1,000 students and similar business office organizational structure and make recommendations, if any.

The team evaluated the current work flow and distribution of business office functions. This component included reviewing documentation, including policies and procedures, and gathering data regarding current practices, procedures and separation of duties. Additionally, the team conducted phone interviews after the completion of its fieldwork to gather more information on the efficiency and effectiveness of services delivered. This report contains recommendations designed to assist the district's board and administrative leadership team to identify opportunities for strengthening the organizational and operational efficiency and effectiveness of the district's business office.

Study Guidelines

FCMAT visited the district on October 1 and 2, 2015 to conduct interviews, collect data and review documents. A semi-structured interview format was selected for the organizational analysis. Interview questions requested participants to discuss what functions they perform, and the reporting relationships and lines of authority in the organization. Advantages of the semi-structured format are to ensure that the same topic areas are covered in each interview, while allowing the interviewee to discuss additional points that may be relevant but not covered by the interview questions. This report is the result of those activities and is divided into the following sections:

- Executive Summary
- Organizational Structure and Alignment
- Business Office Structure
- Organizational Comparisons
- Board Policies and Employee Evaluations
- Business Office Facilities
- Position Internal Controls
- Appendices

In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

Eric D. Smith, MPA
FCMAT Fiscal Intervention Specialist
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Each team member reviewed the draft report to confirm its accuracy and to achieve consensus on the final recommendations.

Executive Summary

The purpose of this report is to present information regarding the Santa Ynez Valley Union High School District's organizational structure for the business office and to ascertain whether it is appropriately staffed for a district of this type and size. Identifying the appropriate level of staff is essential because the district hopes to return to a service delivery model commensurate with pre-recession levels.

The comparative organizational analysis and staffing information should be viewed as a guideline for appropriate staffing levels but should take into account that California school districts are complex systems that vary widely in demographics, resources, and organization. For example, this report considers K-12 educational organizations that share certain functionality within limits such as average daily attendance, revenue computation or staffing expenditures, but this does not mean that each district is exactly identical. Interpreting staffing needs based on one or two criteria can be misleading if significant circumstances are not considered. Instead, the comparative data should be used with the formulas provided in this report to determine the staffing levels appropriate for the district's unique characteristics.

The three comparative districts were selected using the Ed-Data website feature, based on the most recent available data from 2014-15. Ed Data is an educational data partnership sponsored by the California Department of Education, Ed Source and FCMAT. The districts selected possess characteristics similar but not identical to Santa Ynez Valley Union High School District, including enrollment, the approximate number of school sites, basic aid or local control funding formula (LCFF) status and average daily attendance. The three school districts used for comparison were Taft Union High School District in Kern County, Bret Harte Union High School District in Calaveras County, and St. Helena Unified School District in Napa County. Both high school districts used in the staffing comparison were similar, but all other basic aid high school districts were much larger in enrollment. Therefore, the St. Helena district was selected, which includes an elementary school, a middle school and small high school of approximately 500 students.

Comparing school districts serving high school students in grades 9-12 versus using elementary school districts is important because of the extreme differences of specialized academic programs, advanced placement classes, athletics, associated student body and other characteristics that are particular to those districts serving high school students.

Based on the staffing comparison, interviews with district staff, operational work flow and the need for improved efficiencies and customer service, FCMAT is recommending that the district reinstate the position of a full time chief business official. Additional recommendations include reclassifying the business manager as a fiscal coordinator and changing the accounting specialist to a nonmanagement position. The final staffing recommendation is to add a business office clerk to assist with clerical functions in the business office.

Organizational Structure and Alignment

The district's organizational structure should establish the framework for leadership and the delegation of specific duties and responsibilities for all staff members. The district should be staffed according to basic, generally accepted theories of organizational structure and the standards used in other school agencies of similar size and type. The most common theories of organizational structure are span of control, chain of command, and line and staff authority (Principles of School Business Management, Association of School Business Officials, Inc.).

Span of Control

Span of control refers to the number of subordinates reporting directly to a supervisor. While there is no agreed-upon ideal number of subordinates for span of control, it is generally agreed that the span can be larger at lower levels of an organization than at higher levels because subordinates at the lower levels typically perform more routine duties, and therefore can be more effectively supervised. Due to the small size of the district, the business manager only oversees the accountant and accounting specialist positions in the business office. However, the span of control extends to the operational areas of maintenance and operations, technology and food service.

Chain of Command

Chain of command refers to the flow of authority in an organization and is characterized by two significant principles. Unity of command suggests that a subordinate is only accountable to one supervisor, and the scalar principle suggests that authority and responsibility should flow in a direct vertical line from top management to the lowest level. The result is a hierarchical division of labor. The hierarchical division of labor is normal for the size of the business office, with the business manager reporting directly to the superintendent and all other positions reporting directly to the business manager.

Line and Staff Authority

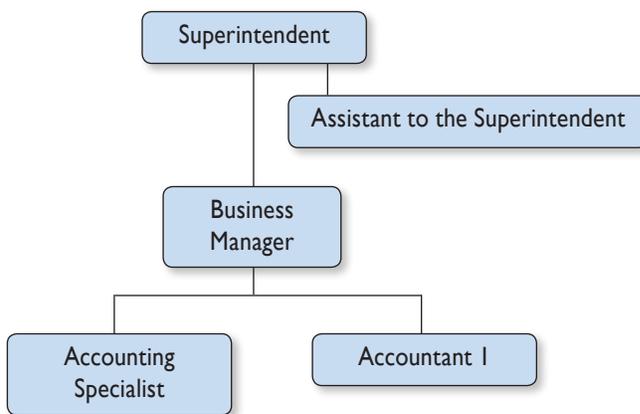
Line authority is the relationship between supervisors and subordinates. It refers to the direct line in the chain of command. For example, in many school districts, the assistant superintendent of business services has direct line authority over the director of fiscal services, and the director of fiscal services has direct line authority over the fiscal services department staff. Conversely, staff authority is advisory in nature. Staff personnel do not have the authority to make and implement decisions, but act in support roles to line personnel. The organizational structure of local educational agencies contains both line and staff authority. The accounting specialist position that reports directly to the business manager is identified as a management position but does not supervise or oversee any subordinate employees. Having multiple management level positions in a business office of this size does not conform to industry standards for K-12 local educational agencies and does not meet the definition of line and staff authority.

Findings and Recommendations

Business Office Structure

FCMAT analyzed district business office staffing levels and each position in the business office. The objective is to provide recommendations about whether the district business office is over-staffed, understaffed, or appropriately staffed. This is an important policy question that many times school districts fail to ask when they are attempting to increase organizational effectiveness and efficiency. The current organizational structure for the district's business office is as follows:

Current Business Office Organizational Structure



Position Review

The district's business manager started with the district in 2006 as the fiscal coordinator. She previously reported to the district's chief business official. At that time, the business office was staffed with a chief business official, a fiscal coordinator, an accounting specialist, an ASB secretary/bookkeeper and a risk management/purchasing clerk. During the fiscal austerity of the late 2000s, the district eliminated the fiscal coordinator position and the risk management/purchasing clerk position. The fiscal coordinator assumed the duties of the chief business official and the position was upgraded to business manager. The district's maintenance and operations manager absorbed some of the duties previously performed by the risk management/purchasing clerk; however, most of the duties were assumed by the new business manager position. Subsequently, the ASB secretary/bookkeeper position was moved out of the business office and onto the high school campus.

The Santa Barbara County Education Office is in the first year of implementing a new financial system, Escape, for most of its districts. The Escape implementation is consuming an enormous amount of staff time in the business office. As staff become more proficient using Escape the impact on staff time will lessen; however, this may take another six months to a year to occur. The district is also contemplating a general obligation bond campaign. If successful, the financial reporting associated with a general obligation bond will result in new impacts on the business office in general and on the business manager position in particular. The district's business office cannot operate efficiently with only a part-time business manager (part-time because of work

restrictions) tasked with the implementation of a new financial system and confronted with the prospect of a general obligation bond.

Business Manager

The district's business manager position has the overall responsibility for district business functions, including budget, accounting, finance, purchasing and payroll. She has been with the district for nine years. She is responsible for the preparation of state mandated financial reports and has general responsibility for oversight of the cafeteria, maintenance and transportation functions of the district. The business manager also has responsibility for the entire workers' compensation process, and is bestowed with settlement authority to resolve claims. In smaller school districts, this authority is most often vested with the superintendent.

The district's business office is staffed with three full time equivalents (FTEs), two of which are management employees. The office operates with 2 fewer FTEs than it did prior to the great recession. One of the two positions was located in the maintenance department but performed business office functions. Although the business manager should only work 20 hours per week due to work restrictions, she regularly exceeds her work restrictions and sometimes works as much as 60 hours per week. The district is contemplating a general obligation bond in the fall. If successful, the additional financial reporting associated with the passage of a bond will increase the workload for the business manager.

The current workload for the business manager is not sustainable. Management employees regularly work greater than 40 hours per week. Twenty hours per week is not enough time to complete the duties associated with the position. The passage of a general obligation bond would only increase the burden on the business manager position.

Accounting Specialist

The accounting specialist has been with the district eight years and is responsible for both certificated and classified payroll. The district runs only one payroll cycle per month at the end of the month, which includes regular pay, overtime and extra time, stipends, longevity and pay for walk-on coaches. Approximately 100 employees are processed through payroll each month, with another 50 to 100 walk-on coaches added depending on the season. No other position in the business office has been cross-trained to process payroll.

The accounting specialist is also responsible for processing the workers' compensation side of payroll and other statutory benefits, inputting voluntary deductions and working with Envoy, the district's third party administrator to ensure IRS compliance. She is also charged with performing the accounts receivable and accounts payable duties for the district. She does not supervise any employees and does not have the authority to hire and fire employees on behalf of the district.

The accounting specialist is designated as a management employee and is therefore exempt from overtime requirements under the federal Fair Labor Standards Act (FLSA). However, she estimates that she works at least 60 hours per week to complete her tasks. Working more than 40 hours per week on an ongoing basis is not sustainable, as fatigue sets in, errors are made, and the overall effectiveness of the business office suffers.

Based on a review of the exemption requirements under the FLSA, this position may not be appropriately classified as exempt. The FLSA requires most employees in the United States to be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek.

However, Section 13(a)(1) of the FLSA provides an exemption from both minimum wage and overtime pay for employees employed as bona fide executive, administrative, professional and outside sales employees. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer employees. To qualify for exemption, employees generally must meet certain tests regarding their job duties and be paid on a salary basis at not less than \$455 per week. Job titles do not determine exempt status. For an exemption to apply, an employee's specific job duties and salary must meet all the requirements of the regulations. In a school district setting, the executive exemption is the most commonly relied upon in determining whether a position should be classified as management.

To qualify for the executive employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary basis (as defined in the regulations) at a rate not less than \$455 per week;
- The employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
- The employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and
- The employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.

Based on FCMAT's review of this position, and of the executive employee exemption test under the FLSA, this position should not be classified as management. The position could be Y-rated at its existing salary and reclassified as a nonexempt position. The term "Y-rate" refers to an agency paying an employee above the maximum of the salary range assigned to the position's class.

Accountant I

The accountant I has been with the district for three years. Her primary responsibilities are to handle all deposits and invoicing, process student accident reports, take payment for developer fees and prepare deposits, process free and reduced lunch applications and input data into the district's NutriKids child nutrition software program.

Maintenance and Operations Manager

The maintenance and operations manager has been with the district for six years. The maintenance and operations department is staffed with four general maintenance workers, one groundskeeper and one lead groundskeeper, one lead custodian and five other custodians. The custodial staff are assigned to nighttime shifts but remain on call during the day. The manager has no clerical support. He uses an automated work order system, SchoolDude, to process work orders, track preventative maintenance and schedule and process use of facilities requests. The review team noted that the manager devoted an inordinate amount of time processing use of facilities requests. This is primarily a clerical function and should be reassigned to a business office position so the maintenance and operations manager can concentrate on higher level tasks.

Assistant to the Superintendent

The assistant to the superintendent has been with the district six years and performs two roles: she is support personnel to the superintendent, and she also handles the personnel function. In her first role, she manages the superintendent's calendar, prepares correspondence, prepares the

board agenda, attends board meetings and takes minutes. She is also responsible for maintaining board policies (see section on board policies below). In her second role, she is involved in all aspects of the personnel process, including recruitment, selection, retention and evaluation. She is also tasked with credential monitoring.

Organizational Comparisons

Basic Aid Status

From 1972 to 2013, California school districts in grades K-12 received general purpose funding commonly referred to as revenue limit, which is comprised of local property taxes and state aid. Some districts, such as the Santa Ynez Valley Union High School District, are categorized as basic aid, receiving the majority of their funding through property taxes and retaining any excess property taxes within their boundaries. Starting in 2013-14, many districts' general purpose funds were calculated through the new Local Control Funding Formula (LCFF). For these districts the LCFF entitlement may be greater than the prior revenue limit funding; however, for most basic aid districts the funding model remains unchanged. When basic aid districts are compared to LCFF funded districts, basic aid districts may appear to have an advantage in terms of funding.

Basic Aid School District Location

More than 40% of all basic aid districts are located in the nine-county Bay Area. About 30% of basic aid districts are located along the coast south of the Bay Area, and the remaining 30% are located in inland counties.

School District Staffing Comparisons

The comparative organizational analysis and staffing information should be viewed as a guideline for appropriate staffing levels and should take into account that California school districts are complex systems that vary widely in demographics, resources, and organization. This report considers districts that share certain criteria such as being a high school district or having a specific range of students for enrollment/average daily attendance, revenue computation or staffing for expenditures. However, this does not mean that each district is identical.

Although the comparisons cover basic facts, the information in school and district comparison reports cannot fully reveal the enormous variety in the composition and circumstances of each school and district in the state. For example, a small high school district in a sparsely populated area is hardly comparable to one in the heart of Los Angeles County, even though their size, student demographics and funding may look the same. Likewise, a suburban elementary school district in the central valley could be quite different from one in the populous San Francisco Bay Area.

Interpreting staffing needs based on one or two criteria can be misleading if significant circumstances are not considered. Instead, the comparative data should be used with the formulas provided in this report to determine the staffing levels appropriate for the district's unique characteristics.

When comparing schools or districts, it is crucial to consider a variety of factors, as well as the circumstances behind them that help to explain differences among districts or schools that otherwise seem similar. These can include but may not be limited to the following:

- The demographic and geographic characteristics that are beyond the control of a school or district.
- The district's resources, including how much support it receives for special purposes or from community contributions.
- The decisions, primarily by the governing board, about how resources are used, including the ability to attract a strong teaching force or to offer smaller classes.

- How much of the district’s revenue is from categorical aid for targeted student populations or programs.
- Whether the district has succeeded or failed in a parcel tax or general obligation bond election.
- What percentage of the district budget is spent on classified or administrative personnel.
- Whether a single characteristic stands out in each school, such as a high percentage of English learners.
- Whether geographical factors affect the budget or the educational program.
- The school sizes or square footage of the facilities including total acreage.
- How many students are served by categorical programs.
- The status of the facilities (age of buildings, square footage, deferred maintenance).
- What staff development is available for teachers or other employees.
- The local revenue-raising capacity, such as a districtwide foundation that seeks in-kind or direct financial contributions.
- Whether the district is successful in winning grants from local businesses or private foundations.
- If the district provides home-to-school transportation, the net cost (encroachment) to the general fund.

Neighboring schools or districts may have a similar or familiar “feel.” However, the basic characteristics can be different in significant ways — to say nothing of the special circumstances and the decisions that result in dissimilar outcomes. A simplistic comparison limited to, for example, revenues per student, may be tempting. However, it may not be meaningful or fair because other characteristics, such as the number of English learners or the socioeconomic makeup, may have a strong impact on the total organizational structure.

The three comparative districts were selected using the Ed-Data website feature, based on the most recent available data from 2014-15. The data is collected by the California Department of Education (CDE) through the California Longitudinal Pupil Achievement Data System (CALPADS). Aggregate data files are provided by the CDE and can be accessed at the following link: <http://www.cde.ca.gov/ds/sd/sd/filesenr.asp>. The districts selected possess characteristics similar to Santa Ynez Valley Union High School District, including enrollment, the approximate number of school sites, basic aid status and enrollment and percentage of free and reduced meals.

Districts Used for Comparison

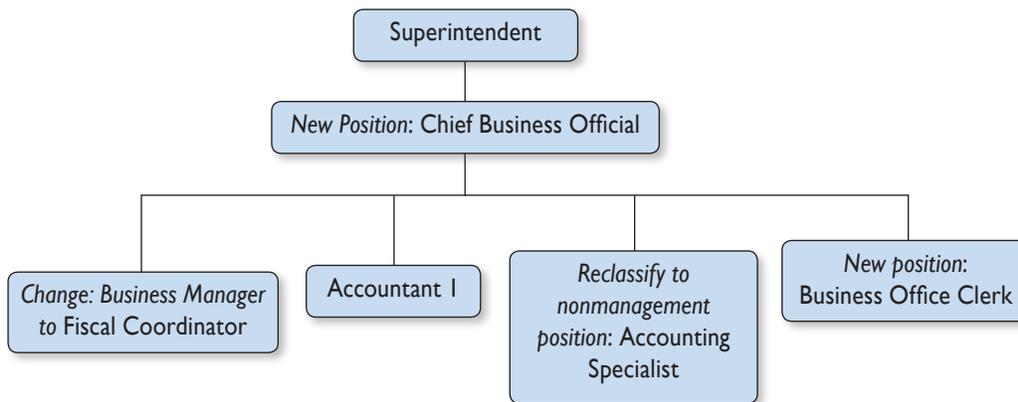
County Name	District Name	Enrollment	% English Learners	% Free/ Reduced Meals	Ethnic Diversity	Largest Ethnic Group	District Type
Santa Barbara	Santa Ynez Valley Union High	1025	5.1%	24.2%	45.9%	White	Basic Aid
Kern	Taft Union High	1059	6.8%	56.9 %	47.1%	White	Basic Aid
Calaveras	Bret Harte Union High	723	1.2%	39%	27.2%	White	Basic Aid
Napa	St. Helena Unified	1269	22%	36.6	55.1%	Hispanic	Basic Aid

Staffing Comparisons

District	Santa Ynez Valley Union High School District (Basic Aid 9-12)	Taft Union High School District (Basic Aid 9-12)	St. Helena Unified School District (Basic Aid K-12)	Bret Harte Union High School District (Basic Aid 9-12)
Position Title	Business Manager	Business Manager	Chief Business Official	Chief Business Official
	Accounting Specialist	Accounting Analyst	Payroll & Benefits Technician	A/P, P/Y Accounting
	Accountant I	Senior Accounting Technician	Accounts Payable Technician	.5 FTE A/P, P/Y Accounting (Vacant)
		Accounting Technician (Vacant)		
		Senior Administrative Assistant	Administrative Secretary	Administrative Assistant
Total Positions	3.0 FTE	5.0 FTE	4.0 FTE	3.5 FTE

Industry standards dictate that the district should be staffed according to basic theories of organizational structure and standards used in other K-12 school agencies of similar size and type. The generally accepted theories of organizational structure include span of control, chain of command, and line and staff authority. Based on a review of comparison districts, interviews with staff, work flow and operational issues, the district should review and consider the following proposed organizational chart and structural changes that reflect opportunities to increase the operational efficiency of the business office. Generic job descriptions have been included as Appendix B to this report for the two new positions shown below:

Proposed Business Office Organizational Structure



Recommendations

The district should:

1. Restructure the organization to reflect best practices, achieve greater efficiency and effectiveness, establish more consistent span of control and create consistent job titles.
2. Reinstate the chief business official position.

3. Y-rate the business manager position and change its title back to fiscal coordinator.
4. Y-rate the accounting specialist position and redesignate it as a nonmanagement position.
5. Create a new business office clerk position that would be cross-trained in payroll and accounts payable and provide services for facilities use, and the business office duties for workers' compensation.

Board Policies and Employee Evaluations

Although the district has access to the California School Boards Association's GAMUT online board policy software, board policies and administrative regulations have not been updated since 2011. The governing board should start the process of updating board policies and administrative regulations to ensure they remain relevant and reflect the latest statutory requirements and district objectives.

The district's employee evaluation forms are antiquated and need to be updated. Evaluations received by site personnel are not reviewed by the superintendent and are automatically placed in each employee's personnel file once received from their supervisor. To ensure that employees are being fairly evaluated, the superintendent should review evaluations before they are placed in an employee's personnel file.

Recommendations

The district should:

1. Regularly review and update board policies and administrative regulations to ensure they remain relevant and reflect the latest statutory requirements and district objectives.
2. Ensure employees are aware of board policies and that policies remain accessible for public and staff reference.
3. Update the district's employee evaluation forms to reflect changes in board policies, administrative regulations and law.
4. Ensure that the superintendent reviews evaluations before they are placed in an employee's personnel file.

Business Office Facilities

During FCMAT's review, the team noted that the business office experiences an inordinate amount of disruption due to its location on the high school campus. Teachers and students frequently interrupt business office staff, making it difficult for them to complete routine tasks in a timely manner. Also, there is no clerical support, and business office staff must field telephone calls directly and manage pedestrian traffic through the office. The addition of clerical support to the office would enable the business office staff to more clearly focus on their duties and to complete tasks in a timely fashion. The new clerical position could also handle facilities use requests, allowing the manager of maintenance and operations to focus on higher-level tasks.

The review team also noted duties being performed by the business office staff that are normally conducted by high school personnel. While the three other comparative districts' business offices were located on or near the high school campus, functions like tracking overdue textbooks, collecting library fees, etc. were not performed by the business office. If a general obligation bond is passed, the district may want to consider relocating the business office to another part of the campus that has not as much pedestrian traffic and is less disruptive.

Recommendations

The district should:

1. Establish designated office hours for business office staff to reduce daily interruptions but still continue to maintain a high level of customer service.
2. Consider moving the business office to another part of the campus that has less pedestrian traffic and fewer disruptions.

Internal Controls

Internal controls are the foundation of sound financial management and allow districts to fulfill their educational mission while helping ensure efficient operations, reliable financial information and legal compliance. Internal controls also help protect the district from material weaknesses, serious errors and fraud. Establishing a sound internal control environment in small school districts is difficult because there are fewer full time equivalent positions and it is a challenge to segregate duties. Nevertheless, all educational agencies should establish internal control procedures to perform the following:

1. Prevent internal controls from being overridden by management.
2. Ensure ongoing state and federal compliance.
3. Provide assurance to management that the internal control system is sound.
4. Help identify and correct inefficient processes.
5. Ensure that employees are aware of the proper internal control expectations.

Districts should apply the following basic concepts and procedures to their transactions and reporting processes to build a solid internal control structure:

System of checks and balances

Formal procedures should be implemented to initiate, approve, execute, record and reconcile transactions. The procedures should identify the employee responsible for each step and the time period for completion. Key areas of checks and balances include payroll, purchasing, accounts payable and cash receipts.

Segregation of duties

Adequate internal accounting procedures should be implemented and changes made as needed to segregate job duties and properly protect the district's assets. No single employee should handle a transaction from initiation to reconciliation, and no single employee should have custody of an asset (such as cash or inventory) and maintain the records of related transactions.

Cross-training

More than one employee should be able to perform each job. Each staff member should be required to use accrued vacation time, and another staff member should be able to perform those duties. Inadequate cross-training is often a problem even in the largest central business offices.

Although several district employees have experience and knowledge of other job duties and areas in the Business Services department, little or no cross-training occurs for some of the department's key functions. This includes some tasks in purchasing, accounts receivable, accounts payable, employee benefits and payroll. These tasks are essential to the district's operations, and the lack of cross-training could place the district at risk.

Use of prenumbered documents

An outside printer should print checks, sales/cash receipts, purchase orders, receiving reports and tickets. Physical controls should be maintained over the check stock, cash receipt books and tickets. It is not sufficient to simply use prenumbered documents. A log of the documents and numbers should be maintained and reconciliation performed periodically.

Asset security

Cash should be deposited daily, computer equipment should be secured, and access to supplies/stores, food stock, tools and gasoline should be restricted to designated employees.

Timely reconciliations

An employee should reconcile bank statements and account balances monthly, independent from the original transaction and recording process. For example, the business office should reconcile ASB accounts every month, and the district office employee who reconciles the revolving checking account should not also maintain the check stock.

Comprehensive annual budget

The annual budget should include revenues and expenditures by school site, department and resource in sufficient detail to identify variances and determine whether financial goals were achieved. Material variances in revenues and expenditures should be investigated promptly and thoroughly. This includes ensuring that potential revenues and expenditures for ASB funds are identified at the start of each year.

Training for department chairs regarding chart of accounts and budget transfers

The district's business manager continues to manage fundamental accounting information and transactions and has not had the time to train the department chairs or their designee regarding the chart of accounts or how to perform budget transfers. Due to the limited number of personnel in the business office, staff training on how to request a budget transfer or assign the proper account coding for purchase orders would reduce the amount of time the business office spends on such functions and would provide a more efficient work flow. Many districts only allow school site budget transfers related to purchasing transactions and from specific object codes ranging from 4000-6999 for materials and supplies, contracted services and equipment.

Inventory records

Inventory records should be maintained that identify the items and quantities purchased and sold or designated as surplus. Physical inventory should be taken periodically and reconciled with inventory records. Typical inventoried items include computer equipment, warehouse supplies, food service commodities, maintenance and transportation parts, and student store goods.

Desk manuals

Desk procedure manuals are important to ensure proper internal controls and provide a better understanding of each position's responsibilities. The business office lacks desk manuals that include step-by-step procedures for each job duty.

Employee Duties and Work Hours

The district lacks strong, effective processes and procedures and does not have updated board policies and administrative regulations for managing routine business operations. As a result, individual employees have developed informal, unwritten systems that the superintendent is working to revise, define, or in some cases dismantle. Management employees are exempt and are not required to be paid overtime wages. However, because of the lack of formal policies and proper management oversight, the district's culture and business environment was such that working in excess of the 40-hour workweek without advance approval by the supervisor had become routine and acceptable and was a common practice by management employees in the business office.

Interviews with business office employees indicated that excess hours were being worked or in lieu requests for compensatory time off had become a matter of routine and appear to be excessive. A best practice in the case of sustained excess work being performed beyond the normal 40-hour workweek is to hire additional personnel. All employees interviewed were aware of the overtime or in lieu practices, and had not identified the annual cost and impact on the district's budget. All management employees interviewed contend that additional duties were required because of the district's lack of adequate staffing.

The district's business manager oversees the workers' compensation process and has settlement authority over claims. This individual has work restrictions and should only work 20 hours per week. However, because of financial reporting responsibilities, this position regularly exceeds the work restrictions, and during interviews it was reported that the position works as much as 60 hours per week.

Recommendations

The district should:

1. Establish a procedure for approving overtime prior to overtime being worked and cost incurred.
2. Transfer settlement authority for workers' compensation claims to the superintendent.
3. Adopt absence tracking policies for vacation accrual and in lieu time.
4. Cross-train employees in all key areas of responsibility.
5. Develop individual desk manuals for each position that include step-by-step procedures for all assigned duties that would allow for proper internal controls.

Position Control

Employee salary and benefit costs are the single largest expenditure of a school district's budget. Accurately projecting these costs requires a reliable position control system to prevent over-staffing. For position control to be fully functional, the system should be integrated with other financial modules such as payroll and budget. Position control functions should be separated between the Human Resources and Business departments to provide assurance of the following:

1. Only board-authorized positions are entered into the system.
2. Human Resources only hires employees that were authorized by the board.
3. The payroll staff pays only employees hired by personnel and approved by the board.

Proper separation of duties is a key factor in creating strong internal controls and a reliable position control system. Internal controls help ensure efficient operations, reliable financial information and legal compliance. A strong internal control system helps protect the district from material weaknesses, serious errors and fraud. The Human Resources and Business departments are key areas where strong internal control systems must be implemented to initiate, approve and execute board-approved decisions.

The following table provides a suggested distribution of labor between the Human Resources and Business departments that maintains a high level of internal control:

Assignment	Accountability
Position authorization	Governing Board
Enter board-authorized positions into position control with estimated salary and benefits	Business Department
Input demographic data: Employee name, address, Social Security number, credential, classification, salary schedule placement and annual review information	Human Resources
Update salary schedules, work calendars and employee benefits	Business Department
Budget development, multiyear projections, salary projections and account code information	Business Department

Recommendations:

The district should:

1. Ensure that there is a proper segregation between the functions of position control between the Human Resources and the Business departments.
2. Provide staff members involved with position control with ongoing training and support necessary to ensure that the information produced for budget development, multiyear projections and payroll is reliable and accurate.

Appendices

Appendix A - Basic Aid School Districts ([link](#))

Appendix B - Sample Job Descriptions

Appendix C - Study Agreement

Basic Aid School Districts

A complete list of basic aid districts is available each year from the California Department of Education (CDE) on the principal apportionment section of the CDE website, which includes a link to Section 75.70 of the Revenue and Taxation Code. A link to a list of all school districts by county and those identified as basic aid status is provided for reference purposes below:

<http://www.cde.ca.gov/fg/aa/pa/advtaxltr15.asp>

JOB DESCRIPTION

Title and Classification	CHIEF BUSINESS OFFICIAL
Department/Office	Administration/District Office
Supervisor	Superintendent
Terms of Employment	220 days/school year
Salary Range	Administrative Salary Schedule

SUMMARY

At the direction of the Superintendent, plans, organizes, administers, directs, and coordinates the business and support functions of the District including but not limited to budgeting, accounting, student attendance, purchasing, food services, transportation, maintenance, operations, risk management, information systems and student body accounting.

NATURE AND SCOPE

This position is responsible for integrating a complex array of services that support the educational program. The successful candidate will maximize the financial resources. This position is regularly involved in developing strategies and action plans for effective use of funds and other resources. The chief business official is in continuous contact with other administrators, advisory boards and external agencies to accomplish the objectives and goals of the Board of Trustees and community.

SUPERVISION

The Chief Business Official is directly responsible to the Superintendent and supervises and evaluates maintenance and operations, transportation, the manager of food services and classified employees assigned to Business Services.

ESSENTIAL DUTIES

The Chief Business Official personally performs difficult technical financial work in the areas of budget, accounting, payroll, attendance, reports and risk management. The Chief Business Official will serve as a member of the Superintendent's management team and the Budget Advisory Committee.

- Coordinates, prepares and administers the District budgets and interim reports.

- Assists the Superintendent and Board in developing the District's short-range and long-range financial planning.
- Maintains a current knowledge of and implements legal requirements in the preparation and administration of budgets.
- Plans, organizes, administers, and directs the activities and operations of Business Services to ensure internal controls, and efficient cost-effective operations.
- Assists all student body organizations in financial and accounting matters.
- Provides coordinating and supervisory services with departments handling Personnel and Curriculum
- Ensures that staff is adequately trained to perform the assigned duties.
- Maintains and improves professional competence through participation in appropriate activities.
- Supervises and/or personally prepares local, state and federal financial reports.
- Prepares recommendations and reports for the Superintendent and Board of Trustees, including comprehensive financial data covering all aspects of school finance.
- Serves as the District representative to Joint Powers Authorities
- Responsible for the District's disaster preparedness plan.
- Reviews all contracts, agreements, and negotiation documents
- Serves on the District negotiation team.
- Manages the District's liability insurance and worker's compensation programs.
- Coordinates and manages all matters related to the external auditing of all fiscal aspects of programs for the District.
- Coordinates the District developer fee justification and other demographic studies as required.
- Attends all regular and special meetings of the Board of Trustees and presents financial information in a comprehensive manner.

QUALIFICATIONS

Experience with budgeting, accounting, auditing and statistical procedures, policies and methods in a public school district.

Knowledge of the principles and practices of effective supervision, training and evaluation of personnel at all levels.

Requires sufficient written and oral interpersonal skills to prepare complex and decisive reports, prepare and deliver formal presentations to large and diverse audiences.

Knowledge of laws, rules and regulations related to assigned activities.

Advanced technical computer skills and applications.

Knowledge of and the ability to utilize a countywide payroll and financial system. Account for the district's business activities.

ABILITIES

The ability to carry out the duties of the position and accomplish its objectives.

The ability to organize, train, direct and motivate staff to achieve high levels of productivity.

Establish and maintain effective working relationships with individuals and groups.

Conceptualize new ideas and approaches and integrate them into a coherent implementation strategy.

Exercise tact and diplomacy and recognize political and priority implications.

Set priorities and coordinate tasks; delegate work when appropriate.

EDUCATION AND EXPERIENCE

The Chief Business Office will have a combination of experience and education that provides the required knowledge and abilities to carry out the duties of the position.

Experience: Five or more years of progressive, directly related experience in budgeting, accounting and auditing including administrative and two years of managerial experience (desired). Experience in complicated banking and financial report preparation.

Education: Graduate from an accredited college or university with a degree in business administration, public administration or related field. A master's degree is desired.

PHYSICAL ABILITIES

Hearing and speaking to exchange information in person and on the telephone and to make presentations; seeing to conduct inspections, read, prepare and proofread documents; sitting or standing for extended periods of time; dexterity of hands and fingers to operate a computer keyboard and other equipment; kneeling, bending at the waist and reaching overhead, above the shoulders and horizontally to retrieve and store supplies, lifting heavy objects climbing during inspections; walking over rough or uneven surfaces at construction sites and during inspections.

Date _____ Approved _____
 Superintendent

JOB DESCRIPTION

ACCOUNT CLERK I**Purpose Statement**

The job of Account Clerk I was established for the purpose/s of providing complex clerical support to an assigned school or district office supervisor; supporting the maintenance of school site budget and general records; preparing and processing assigned financial items; and providing general information and/or direction.

Essential Functions

- Ability to review documents (e.g. invoices, PO, Etc.) for the purpose of ensuring accurate information.
- Answers telephone calls for the purpose of responding to inquiries, screening calls, transferring calls, and/or taking messages.
- Compiles financial data (e.g. warrants, time sheets and payroll, supply orders, journal entry logs, categorical fund receipts, etc.) for the purpose of completing transactions and/or securing funds.
- Informs students, site personnel and/or vendors regarding required documentation and/or procedures (e.g. vendor numbers, account balances, warehouse item numbers, etc.) for the purpose of conveying information necessary to complete transactions.
- Maintains a variety of information, files and records (e.g. time sheets, payroll, supply orders, perpetual inventory, travel requests, budget support, student records, etc.) for the purpose of providing an up-to-date reference and audit trail.
- Maintains inventory of supplies and materials (e.g. forms, office supplies, textbooks, etc.) for the purpose of ensuring items' availability.
- Monitors account balances and related financial activity for the purpose of ensuring that allocations are accurate, related revenues are generated, expenses are within budget limits and/or fiscal practices are followed.
- Prepares standardized documents (e.g. form letters and memos, calendars, bulletins, purchase orders, field trips, attendance reports, work orders, etc.) for the purpose of communicating information to other parties.
- Processes a variety of fiscal information (e.g. purchase orders, billings for lost textbooks, sporting equipment, purchase orders, Student Body funds requests, etc.) for the purpose of updating information and/or authorizing final action in compliance with accounting requirements.
- Reconciles account balances for the purpose of maintaining accurate account balances and complying with related policies, practices and/or regulations.
- Requests quotations from vendors, warehouse and/or Buyer for the purpose of providing cost information, purchasing and securing items.
- Researches discrepancies of financial information and/or documentation (e.g. purchase orders, invoices, etc.) for the purpose of ensuring accuracy and adhering to procedures prior to processing for action.
- Responds to inquires from students, parents, teachers, staff, vendors, etc. for the purpose of providing information and/or direction.

Other Functions

- Attends department and/or in-service meetings for the purpose of gathering information required to perform functions.
- Performs other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit.

Job Requirements: Minimum Qualifications

Skills, Knowledge and Abilities

SKILLS are required to perform multiple, technical tasks with a potential need to upgrade skills in order to meet changing job conditions. Specific skill-based competencies required to satisfactorily perform the functions of the job include: operating standard office equipment; utilizing pertinent software applications; preparing and maintaining accurate records; and performing standard bookkeeping/accounting procedures.

KNOWLEDGE is required to perform basic math, including calculations using fractions, percents, and/or ratios; read a variety of manuals, write documents following prescribed formats, and/or present information to others; and understand complex, multi-step written and oral instructions. Specific knowledge-based competencies required to satisfactorily perform the functions of the job include: accounting/bookkeeping principles; standard office machines, methods and practices of office operations; and basic computer applications.

ABILITY is required to schedule activities and/or meetings; gather, collate, and/or classify data; and use basic, job-related equipment. Flexibility is required to work with others in a wide variety of circumstances; work with data utilizing defined but different processes; and operate equipment using defined methods. Ability is also required to work with a wide diversity of individuals; work with a variety of data; and utilize specific, job-related equipment. Problem solving is required to identify issues and create action plans. Problem solving with data requires independent interpretation of guidelines; and problem solving with equipment is limited. Specific ability-based competencies required to satisfactorily perform the functions of the job include: being attentive to detail; meeting deadlines and schedules; and working with frequent interruptions.

Responsibility

Responsibilities include: working under limited supervision following standardized practices and/or methods; providing information and/or advising others; and monitoring budget expenditures. Utilization of some resources from other work units is often required to perform the job's functions. There is some opportunity to effect the organization's services.

Working Environment

The usual and customary methods of performing the job's functions require the following physical demands: occasional lifting, carrying, pushing, and/or pulling; some stooping, kneeling, crouching, and/or crawling; and significant fine finger dexterity. Generally the job requires 40% sitting, 30% walking, and 30% standing. This job is performed in a generally clean and healthy environment.

Experience Job related experience is required.

Education High School diploma or equivalent.

Equivalency Graduation from high school and two years increasingly responsible accounting clerical work.

Appendix C



CSIS California School Information Services

**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
August 31, 2015**

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Santa Ynez Valley Union High School District, hereinafter referred to as the district, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to school districts and county offices of education upon request. The district has requested that the team assign professionals to study specific aspects of the district's operations. These professionals may include staff of the team, county offices of education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

In keeping with the provisions of Assembly Bill 1200, the county superintendent will be notified of this agreement between the district and FCMAT and will receive a copy of the final report. The final report will also be published on the FCMAT website.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The Santa Ynez Valley Union High School District is requesting FCMAT to provide management assistance as follows:

1. Conduct an organizational, function, and staffing review of all positions in the district's business office, including the business manager, accounting specialist and accountant I.
2. Provide recommendations for improvements, where applicable, with a focus on:
 - a. Changes to job descriptions
 - b. Possible restructuring of positions
 - c. Adding positions

- d. The ability of staff to cover core functions while maintaining an appropriate level of customer service to other district departments and school sites
 - e. Potential automation of business functions
 - f. Use of technology to enhance all aspects of business/financial services.
3. If feasible, provide comparisons of three basic aid districts with enrollment of approximately 1,000 students and similar business office organizational structure and make recommendations, if any.

B. Services and Products to be Provided

1. Orientation Meeting - The team will conduct an orientation session at the district to brief district management and supervisory personnel on the team's procedures and the purpose and schedule of the study.
2. On-site Review - The team will conduct an on-site review at the district office and at school sites if necessary.
3. Exit Report - The team will hold an exit meeting at the conclusion of the on-site review to inform the district of significant findings and recommendations to that point.
4. Exit Letter – Approximately 10 days after the exit meeting, the team will issue an exit letter briefly summarizing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.
5. Draft Reports - Electronic copies of a preliminary draft report will be delivered to the district's administration for review and comment.
6. Final Report - Electronic copies of the final report will be delivered to the district's administration and to the county superintendent following completion of the review. Printed copies are available from FCMAT upon request.
7. Follow-Up Support – If requested, FCMAT will return to the district at no cost six months after completion of the study to assess the district's progress in implementing the recommendations included in the report. Progress in implementing the recommendations will be documented to the district in a FCMAT management letter.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, CFE, CICA, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- | | |
|----------------------------|---|
| <i>A. Eric D. Smith</i> | <i>FCMAT Fiscal Intervention Specialist</i> |
| <i>B. To be determined</i> | <i>FCMAT Consultant</i> |

Other equally qualified staff or consultants will be substituted in the event one of the above individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be as follows:

- A. \$500 per day for each staff member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings. The cost of independent FCMAT consultants will be billed at their actual daily rate.
- B. All out-of-pocket expenses, including travel, meals and lodging.
- C. The district will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon the district's acceptance of the final report.

Based on the elements noted in section 2 A, the total estimated cost of the study will be \$8,500.

- D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

- A. The district will provide office and conference room space during on-site reviews.
- B. The district will provide the following if requested:
 - 1. Policies, regulations and prior reports that address the study scope.
 - 2. Current or proposed organizational charts.
 - 3. Current and two prior years' audit reports.
 - 4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in electronic format.
 - 5. Documents should be provided in advance of field work; any delay in the receipt of the requested documents may affect the start date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the district will upload all requested documents.

- C. The district's administration will review a preliminary draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

6. **PROJECT SCHEDULE**

The following schedule outlines the planned completion dates for different phases of the study:

Orientation:	September/October 2015
Staff Interviews:	September 2015
Exit Meeting:	to be determined
Preliminary Report Submitted:	to be determined
Final Report Submitted:	to be determined
Board Presentation:	to be determined, if requested
Follow-Up Support:	if requested

7. **COMMENCEMENT, TERMINATION AND COMPLETION OF WORK:**

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the district and any other parties from whom, in the team's judgment, it must obtain information. Once the team has completed its field work, it will proceed to prepare a preliminary draft report and a final report. Prior to completion of field work, the district may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the district does not provide written notice of termination prior to completion of field work, the team will complete its work and deliver its report and the district will be responsible for the full costs. The district understands and agrees that FCMAT is a state agency and all FCMAT reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once field work has been completed, and the district shall not request that it do so.

8. INDEPENDENT CONTRACTOR:

FCMAT is an independent contractor and is not an employee or engaged in any manner with the district. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the district in any manner without prior express written authorization from an officer of the district.

9. INSURANCE:

During the term of this agreement, FCMAT shall maintain liability insurance in an amount not less than \$1 million unless otherwise agreed upon in writing by the district, automobile liability insurance in the amount required under California state law, and workers compensation as required under California state law. FCMAT shall provide certificates of insurance, with additional insured endorsements, indicating applicable insurance coverages prior to the commencement of work.

10. HOLD HARMLESS:

FCMAT shall hold the district, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement. Conversely, the district shall hold FCMAT, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement.

11. CONTACT PERSON

Name: Scott Cory, Superintendent
 Telephone: (805) 688-6487
 E-mail: scory@syvuhsd.org



 Scott Cory, Superintendent
 Santa Ynez Valley Union High School District

8-31-15

 Date



 Anthony L. Bridges, CFE, CICA
 Deputy Executive Officer
 Fiscal Crisis and Management Assistance Team

August 31, 2015

 Date