

**NEW JERSEY QUALITY SINGLE ACCOUNTABILITY CONTINUUM  
DISTRICT PERFORMANCE REVIEW (DPR)  
FISCAL MANAGEMENT**

District: Estell Manor County Office: Atlantic Period of Review: 11-15-2010

**Unless otherwise indicated, the District Performance Review indicators will be used to evaluate conditions and performance in the district over the preceding three year period. To attain points for this section of the DPR, the district must answer "yes" to each numbered indicator or block of indicators. Partial points are not awarded.**

	SUGGESTED DOCUMENTATION	POINT VALUE	DISTRICT SCORE			COUNTY SCORE			COMMENTS (COUNTY USE ONLY)
			YES	NO	SCORE	YES	NO	SCORE	
<b>A BUDGET PLANNING</b>									
<i>The district budget planning and preparation process is comprehensive, integrated with the instructional priorities of the district and focused on curricular improvements, student achievement, and professional development.</i>		<b>15</b>							
1. The district's budgeting process and its allocation of resources are aligned with the district's instructional priorities and student needs.	District policies, budget calendar and responsibilities and goals Board minutes/agendas and minutes from goal setting meetings  District plans: strategic plans, NCLB needs assessment, curriculum plans, professional development plans, CAPA plan, as applicable, LRFP, Maintenance Plan, text book replacement plan, etc.	<b>6</b>							
a. The district has developed written policies and procedures for the budget and financial planning process that ensures the process is integrated and aligned with district priorities and planning objectives based on statewide assessments and applicable strategic plans (such as school improvement plans, curriculum plans, a text-book replacement plan, a long-range facilities plan and maintenance plans).									
b. The district follows a budget calendar that is developed and shared with the board annually and reflects all applicable legal									

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<b>A BUDGET PLANNING</b>									
and management requirements.									
c. The district annually aligns fiscal goals and budget objectives to ensure that instructional resources are sufficient to address the needs of students, develop curriculum, and ensure professional development for all staff.	Budget supporting documentation #2 and other budget support/tools updated annually								
d. The district sets budget objectives and allocates sufficient resources to address the priority problems that have been identified as impacting student subgroup performance as measured under <i>NCLB</i>	Describe how the district's planning and budgeting processes link								
2. The adopted and certified budget is supported by detailed documentation:									
a. The budget objectives and budgeted costs address the priority problems that have been identified as impacting student subgroup performance as measured under the federal <i>NCLB</i> .	Assessment results, detailed budget support	<b>1</b>							
b. The budget objectives and budgeted costs address CAPA reports, special education and other programmatic reports, and assessed needs, as applicable.	Assessment results, CAPA and other programmatic reports	<b>1</b>							
c. A position control roster or similar document ensures accurate payroll estimates and projections.	Position control roster or similar document, payroll by account, stipends, substitutes,	<b>1</b>							

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<b>A BUDGET PLANNING</b>									
	overtime analysis								
d. The tuition estimate is based on an analysis of prior year expenditures and the current year schedule of out of district placements from existing contracts or there are no out-of-district placements.	Tuition contracts current year; historical analysis of placements during year	<b>1</b>							
e. Health, property, casualty and auto insurance projections are based on written vendor projections.	Vendor quotes, contracts	<b>1</b>							
f. Appropriations for capital projects based on the district's Long Range Facilities Plan (LRFP).	LRFP	<b>1</b>							
g. Other appropriation lines are supported by a trend analysis of historical expenditures.	Analysis of historical expenditures	<b>1</b>							
3. The district 's budget does not include line-item transfers or appropriations of surplus for new programs and initiatives not contained in the original budget certified for taxes (excluding transfers for health and safety related items and awards of additional state aid or grants for new purposes.)	Monthly transfer report, board minutes, budget documents	<b>2</b>							
<b>TOTAL POINTS – Section A</b>		<b>15</b>							

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B. FINANCIAL AND BUDGETARY CONTROL	SUGGESTED DOCUMENTATION	POINT VALUE	DISTRICT SCORE			COUNTY SCORE			COMMENTS (COUNTY USE ONLY)
			YES	NO	SCORE	YES	NO	SCORE	
<i>The district has sufficient financial and budgetary controls to ensure fiscal integrity and accurate financial reporting.</i>		<b>40</b>							
1. The monthly Board Secretary's report is completed and reconciled without exceptions (e.g. unbalanced/inaccurate balance sheet, unauthorized transfers):	CAFR, Auditors Management Report (AMR), monthly Board Secretary report, open PO listing, general ledger, monthly reconciliation reports, monthly transfer reports, Board minutes								
a. The report is completed within 30 days of the month's end.		<b>3</b>							
b. The report contains a budget status report which includes for each required line item account, the original budget, transfers, adjusted budget, expenditures, encumbrances and available balance. The budget status report contains an up-to-date posting of all POs and cash receipts; a monthly review of open POs for liquidation; reconciliation to payroll and all subsidiary ledgers; and transfer approvals received as required. There are no line-item over-expenditures.		<b>6</b>							
2. The monthly Board Secretary's and Treasurer's reports are reconciled within 45 days of the month's end.	Monthly Secretary and Treasurer's report	<b>3</b>							

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3. The district has established formal accounting policies and procedures, in the following areas:	Written policies	2							
a. Purchasing, including the acquisition process, preparation of POs and approval of all claims									
b. Supervision and handling of cash and other district funds, including safeguards and procedures for petty cash funds (N.J.S.A. 18A:19-13 and N.J.A.C. 6A:23-2.9).									
c. Restricted access to personnel, payroll and other confidential data.									
d. Work order system that tracks all maintenance requests, the worker assigned, date of completion, labor time spent, and the cost of materials.									
e. Fixed assets, including periodic physical inventory assessments, and plans for disposal of assets.									
f. Establishment and fiscal oversight of student activity funds. (N.J.A.C. 6A:23-.2.14(c))									

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			YES	NO	SCORE	YES	NO	SCORE	
4. The district is implementing a system of internal controls to prevent the over-expenditure of line item accounts and to safeguard assets from theft and fraud. This system includes:									
a. At minimum, a semi-monthly review of the budget status report (budget to actual) to ensure that sufficient appropriations are available.	Budget status reports, monthly transfer report, adopted board policies, organizational chart and duties, AMR, listing of PO's, #'s and invoice dates, cash receipts journal, listing of manual checks issued, fixed asset registry, CAFR, AMR	1							
b. The maintenance of a position control roster or similar document to ensure accurate payroll.		1							
c. A requirement that transfers made prior to obligation of funds (to prevent line-item over-expenditure) and only for items permitted by law and regulation.		1							
d. An adequate separation of duties: the purchasing agent is not responsible for accounts payable; the treasurer independently performs bank reconciliations; check signatories are not responsible for check preparation.		1							
e. Purchase orders are approved only by the purchasing agent and are issued in advance of goods received or services rendered and encumbered for the full		1							

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contractual amount. There are no confirming orders.									
f. Purchase orders delineate the vendor, the item or items, the quantity and the price. There are no blanket POs.		1							
g. The budgetary and financial software ensures that encumbrances are placed prior to the release of POs and prevents recording of a PO if the line-item account is insufficient.		1							
h. All check-signing devices are kept in a secured location and only used by authorized personnel.		1							
i. All checks are kept in a locked storage area.		1							
j. Manual checks represent less than one percent of the checks issued on an annual basis. (Interfund payments are excluded from this requirement.)		1							
k. All cash receipts are accounted for, physically safeguarded, deposited in a timely manner, and properly recorded.		1							
l. All fixed assets are tagged, logged and inventoried, and the disposal of any equipment is approved by purchasing agent and board of education.		1							

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<b>B. FINANCIAL AND BUDGETARY CONTROL</b>									
5. The district adheres to the state public school contracts law for purchasing:	PO listing, contract files, annual purchasing plan (aggregation), CAFR, AMR, required notification to County Sup for emergency purchases	<b>4</b>							
a. The district aggregates goods and services and uses formal quotes and sealed bids for all purchases that are in excess of established bid thresholds.									
b. The district uses authorized state contracts when they are in the best interest of district.									
c. The district uses emergency contracts only as authorized. (N.J.S.A.18A:18A-7)									
d. The district's POs are consistent with the signed contracts from vendors providing goods and services.									
6. In order to prevent duplicate or improper payments, the district approves payments and claims only after the submission of approved vouchers that include original invoices, receiving reports (such as bills of lading, packing slips, etc.), and vendor affidavits. (N.J.S.A. 18A:19-3)	Voucher packages, CAFR, AMR	<b>6</b>							
7. At least monthly, the district prepares and analyzes fiscal year cash flow projections for all funds to ensure that payments can be made on a prompt basis and to	Cash flow projections/report, PO listing, CAFR, AMR	<b>2</b>							

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maximize investment opportunities.									
8. Required data and financial reports are submitted to DOE in a timely manner by required submission dates:	Verification of submission dates	2							
a. ASSA									
b. DRTRS									
c. AUDSUM									
d. Budget Statement (including user-friendly budget and administrator salary spreadsheet)									
e. Debt service data collection									
f. School Register									
<b>TOTAL POINTS - Section B</b>		<b>40</b>							

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<b>C. ANNUAL AUDIT</b>									
<i>The annual audit of the Comprehensive Annual Financial Report(CAFR) indicates that the district is fiscally stable</i>		<b>25</b>							
1. The district has filed the annual audit of its CAFR and filed other supporting forms and collections (AMR, Federal Data Collection Form) by the due date. (N.J.S.A. 18A:23-1)	CAFR, AMR, audit synopsis, federal data collection form, peer reviews, AUDSUM submission	<b>2</b>							
2. The district receives an unqualified opinion on the annual audit and satisfies all of the following:	CAFR, AMR, CAP adopted by BOE, documentation of CAP acceptable to County Superintendent, certification of implementation of CAP, AMR	<b>20</b>							
a. If required, the district has implemented a corrective action plan acceptable to the county superintendent which addresses all audit recommendations. The district has submitted the Certificate of Implementation of the CAP by June 30th.									
b. The district has no repeat audit findings of a substantive nature.									
c. The district has no material weaknesses in the findings.									

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<b>C. ANNUAL AUDIT</b>									
d. The district ends the year with no deficit balances in the general fund, the special revenue fund, the capital projects fund or the debt service fund (other than permitted under state law and GAAP).									
3. The district ends the year with no line-item over-expenditures.	CAFR, AMR	<b>3</b>							
<b>TOTAL POINTS - Section C</b>		<b>25</b>							

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			Y E S	N O	S C O R E	Y E S	N O	S C O R E	
<b>D. RESTRICTED REVENUES</b>									
<i>The district has sufficient and required accountability over restricted revenues, such as federal and state grants, bonds, etc.</i>		<b>10</b>							
1. The district manages and oversees NCLB, IDEA, and other entitlement and discretionary grants as required:	CAFR, AMR, grant application submission and approval dates, carryover reports, closeout reports, transfer approvals, MOE and comparability reports	<b>3</b>							
a. The district complies with demonstration of comparability, maintenance of effort and other federal grant fiscal requirements.									
b. Grant funds are spent as budgeted. Amendments and budget modifications are completed for changes that exceed the applicable threshold (entitlement grants – lesser of 10% or \$50,000; discretionary grants – lesser of 10% or \$10,000).									

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			YES	NO	SCORE	YES	NO	SCORE	
<b>D. RESTRICTED REVENUES</b>									
<p>c. The district spends federal and state grants funds as required and distributes non-public allocations as required. The district does not return federal and state grants or nonpublic allocations to DOE (except for non-public allocations for schools no longer in operation).</p> <p><b>If the district has returned funds in excess of \$1000 to DOE:</b> On a separate sheet of paper, list the name of the grant and dollar amount refunded. If the returned funds were for nonpublic school services, specify the date the services began and the reason the funds were not spent.</p>									
<p>d. At least 85 percent of the <i>NCLB</i> and <i>IDEA</i> grant funds are expended in year one.</p> <p>* For Title I, a waiver to carry over more than 15% has not been requested within the last three years.</p> <p>* For Title IV, a waiver to carry over more than 25% has not been requested this year.</p>									

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			Y E S	N O	S C O R E	Y E S	N O	S C O R E	
<b>D. RESTRICTED REVENUES</b>									
2. The district submits its applications for <i>NCLB</i> , <i>IDEA</i> , Perkins and Evening School for the Foreign Born (EFB) in a timely manner:	CAFR, AMR, grant application submission and approval dates, carryover reports, closeout reports, transfer approvals, MOE and comparability reports	1							
a. The district submits its <i>NCLB</i> consolidated application and applications for <i>IDEA</i> , Perkins and Evening School for the Foreign Born (EFB) by the due dates.									
b. The district submits its revision requests for <i>NCLB</i> , <i>IDEA</i> , Perkins and Evening School for the Foreign Born (EFB) in a timely manner.									
c. The district submits its entitlement final reports, carryover applications (if applicable) and closeout reports by the due dates.									
3. The district follows proper accounting procedures for restricted federal grants and restricted state grants and aid, including preschool education aid, consistent with Edgar and OMB Circular A-87, including:		3							
a. The district accounts separately, by grant and location as required (Title 1, etc.), and/or consolidates accounts for	CAFR, AMR, accounting system and reports by grant, transfer requests, indirect cost rate								

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<b>D. RESTRICTED REVENUES</b>									
approved school-wide programs as allowed in accordance with the approved budget.	Applications/approvals, board minutes, time and activity reports								
b. If applicable, the district has submitted an acceptable corrective action plan that has addressed all findings from Office of Compliance Investigations monitoring.									
c. The district expends federal funds consistent with the allowable in OMB Circular A-87.									
d. If applicable, the district expends federal funds consistent with its approved indirect cost rate.									
e. The salaries funded by federal grants are approved by the board as documented in the board minutes.									
f. The district maintains the required time and activity reports.									
4. The district provides proper oversight and accounting by capital project of Bond Referendum and other Fund 30 capital projects, including:	CAFR, AMR, accounting system/reports by capital project, project files, voter or other requisite approval to spend above authorized	<b>3</b>							

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<b>D. RESTRICTED REVENUES</b>									
a. The district maintains separate accounting by project.	amount, report of available balances, board minutes								
b. The district regularly monitors detailed accounts and oversees change orders to ensure/certify funds are available.									
c. The district spends within the authorized amount, unless proper approvals have been received to raise additional funds to augment the authorized amount.									
d. The district conducts the proper fiscal close-out of completed projects. This includes proper transfer of interest earned annually to the debt service and/or general fund.									
<b>TOTAL POINTS - Section D</b>		<b>10</b>							

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E. EFFICIENCY	SUGGESTED DOCUMENTATION	POINT VALUE	DISTRICT SCORE			COUNTY SCORE			COMMENTS (COUNTY USE ONLY)
			YES	NO	SCORE	YES	NO	SCORE	
<i>The district participates in programs and implements operating measures to promote the efficient expenditure of funds.</i>									
<p>To attain points for question E1 below, the district must answer "yes" to a minimum of four sub-indicators. Partial points are not awarded for this indicator.</p> <p>1. The district participates in a <b>minimum of four</b> of the following programs:</p>			2						
a. Federal E-rate program									
b. Alliance for Competitive Energy Services (ACES), or documented rate better than ACES									
c. Alliance for Competitive Telecommunications (ACT), or documented rate better than ACT									
d. Transportation Jointure									
e. Shared services arrangements with other districts or municipalities for items such as snow removal, ground maintenance, administrative positions, etc.									

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			YES	NO	SCORE	YES	NO	SCORE		
f. Cooperative/joint purchasing arrangements with other districts or municipalities for goods and services other than those listed above, such as supplies.										
g. Sending/receiving relationships with neighboring districts to provide educational programs to individual students with special needs.										
h. Other _____										
<b>To attain points for question E2 below, the district must answer "yes" to a minimum of four sub-indicators. Partial points are not awarded for this indicator.</b>	Class sizes, detailed ledger (accounting of overtime), board policy/plan for special education placements, CAFR (food service transfer), CAFR (report of state and federal assistance), close-out reports, analysis of alternatives and quotes received prior to renewal of group and health insurance.	<b>3</b>								
2. The district operations include four or more of the following circumstances:										
a. Every general (K-12) instruction classes has 15 or more students.										
b. Overtime for any given function represents less than 10% of actual expenditures on base salaries of that function.										

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<b>E. EFFICIENCY</b>									
c. The child nutrition program operates without a general fund transfer or subsidy.									
d. District is at or below the median spending for administration as reported (actuals) in the most recent Comparative Spending Guide.									
e. Prior to each renewal, the district receives alternative quotes for health plan for maximum savings, including a demonstration of savings greater than participation in a Joint Insurance Fund or NJ Health Plan.									
f. The district receives alternative quotes prior to any annual award of a contract for professional services.									
g. The district offers distance learning, virtual classrooms, and/or allows students to share educational services with other educational entities where more efficient.									
h. Other _____ _____									

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<b>E. EFFICIENCY</b>									
3. The district participates in the Special Education Medicaid Initiative (SEMI) or the Medicaid Administrative Claiming Program or the district receives a waiver of the SEMI program.	SEMI application and funding documentation	<b>2</b>							
4. The district has reduced the number of out-of-district segregated placements by developing appropriate in-district programs and services or there are no out-of-district placements.	Board minutes, in-district programs and services, plans	<b>2</b>							
5. The district does not incur extra charges or fees for late payments or other operational actions.	Detailed ledger	<b>1</b>							
<b>TOTAL POINTS - Section E</b>		<b>10</b>							

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**TOTAL SCORING**

	<b>POINT VALUE</b>	<b>POINTS EARNED</b>	<b>PERCENT OF TOTAL</b>
<b>Total Part A: Budget Planning</b>	<b>15</b>		
<b>Total Part B: Financial and Budgetary Control</b>	<b>40</b>		
<b>Total Part C: Annual Audit</b>	<b>25</b>		
<b>Total Part D: Restricted Revenues</b>	<b>10</b>		
<b>Total Part E: Efficiency</b>	<b>10</b>		
<b>Total A+B+C+D+E</b>	<b>100</b>		



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-----PLEASE DO NOT WRITE BELOW THIS LINE-----

DISTRICT TOTAL	COUNTY TOTAL	MAXIMUM POINTS	DISTRICT % OF TOTAL SCORE	COUNTY % OF TOTAL SCORE

**County Recommendations:**

**Name of DPR Reviewer:**

**Title**

**Date**

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