Every Student Succeeds Act (ESSA)
2017-18 School Level Reporting
Data Collection
NJASBO Oct 30 & Nov 1, 2018

Division of Finance

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The Every Student Succeeds Act (ESSA)



The Every Student Succeeds Act (ESSA) was signed by President Obama on December 10, 2015.

NJDOE website http://www.nj.gov/education/ESSA/has all you need to know about ESSA-

For Local Education Agency's (LEAs)(refers to school districts, charter schools and renaissance school projects) business offices, the most notable change is the requirement to segregate expenditures charged to the **general fund** and **special revenue funds** at the school level for submission to the DOE for reporting purposes.



ESSA Sec 1111 (h)(1)(c)(x) -

A State that receives assistance under this part shall prepare and disseminate widely to the public an annual State report card for the State as a whole that meets the requirements of this paragraph. Each State report card required under this subsection shall include the following information:

• "The per pupil expenditures of Federal, State and Local funds, including actual personnel expenditures and nonpersonnel expenditures of Federal, State and Local funds, disaggregated by source of funds for each LEA and each school in the State for the preceding fiscal year"



- The Every Student Succeeds Act (ESSA) was signed by President Obama on December 10, 2015, and represents good news for our nation's schools. This bipartisan measure reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students. (https://www.ed.gov/essa)
- ESSA non-regulatory guidance issued January 2017, allowed states to request a one-time, one-year extension for inclusion of some or all of the report card data elements newly required under the ESEA (including the required school level financial information). Allows NJ to use the FY19 fiscal data for school level reporting. However.....

(https://www2.ed.gov/policy/elsec/leg/essa/essastatereportcard.pdf QB-3)



- Such guidance was repealed on March 27, 2017, meaning that the ESSA Statute prevailed. This required the New Jersey Department of Education (NJDOE) to issue immediate accounting guidance via the May 17, 2017 broadcast memo in order to comply with the statute for the 2017-18 fiscal year.
- June 28, 2017 "Dear Colleague" letter was issued confirming that SEAs and its LEAs may delay, until the 2018-2019 school year, reporting information on per-pupil expenditures of Federal, State, and local funds on annual report cards as required under section 1111(h)(1)(C)(x) and (h)(2)(C) of the ESEA. (https://www2.ed.gov/policy/elsec/leg/essa/perpupilreqltr.pdf)

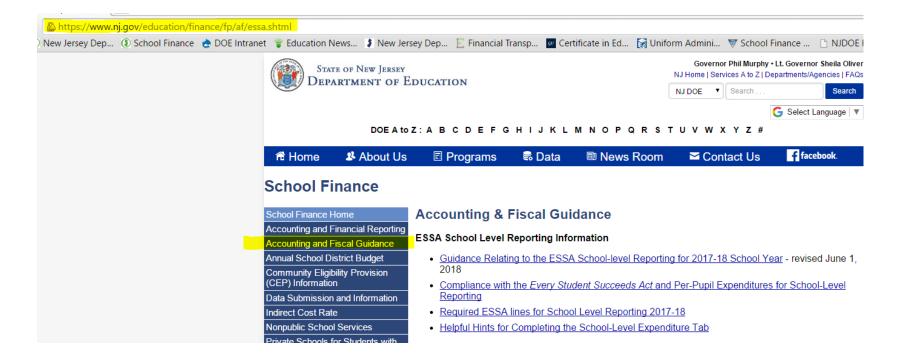


- Although the reporting has been deferred one year, the department must collect the 2017-18 school level data in AudSum for use as the baseline year for the Title I supplement-not-supplant requirement.
- We will also use this data as a test year for the data presentation.

• Here we are! ©



 Accounting guidance was posted to the DOE Website to detail how to allocate costs per school.





- Regulatory guidance from the US Department of Education has not been issued, so our guidance from May, 2017 was enhanced and reiterated in June, 2018.
 - School level expenditures for all function codes 100-223 and 240 in <u>all</u> funds will be collected.
 - School expenditure segregation can happen "off-line"-does not need to be part of the Board Secretary Report!
 - Data is unaudited at the school level.
 - Method of recording school level expenditures is a LEA decision pending payroll system, accounting software, staffing, etc.

Expenditures that were not readily identifiable to a school should be reviewed at the year end to see if such costs can be identified to a school.

- District can determine procedures to further allocate such costs.
- Procedures and calculations are not subject to financial audit, but should be well documented and retained in the event of an inquiry from the program or grant office.
- Allocations per school are imperative to the baseline determination for your Title I- Supplement not Supplant calculation.
- School level presentation will be part of district performance report conversations and will be up to district to support data if questioned by public.



Examples-

- Benefit Costs, Preschool Costs, and Special Education Costs:
 - If entered as "unallocated expense" in the AudSum schedule, costs will be allocated by the DOE according to the ADE reported per school. Costs presented in this manner will be added to the "District Level" expenditure distribution.
 - If you wish, you can enter school level apportionment per your calculations and that will be used for your "School Level" expenditure distribution.



Examples-

- Occupational Therapists (OT), Physical Therapists (PT), Child Study Teams (CST), substitutes, or the like.
 - May wish to allocate CST based on elementary, middle or high school as served.
 - May wish to allocate OT/PT based on location of students served.
 - May wish to allocate Home Instruction at end of year when students served are identified.
 - May want to allocate substitutes across all schools as needed.
 - May wish to perform a year end allocation of staff that float among buildings, based on percentage of time assigned to each building. (such as PT/OT/Speech)



- Any "unallocated" expenditures reported to the NJDOE will be distributed equitably as district-wide expense.
- Whatever allocation method district implements must be used consistently year to year for Title I Supplementnot-Supplant measures.
- If LEA decides to change allocation method for whatever reason, prior year school level expenditures reports shall be restated.

All other district level costs reported in cost centers 230 and 250 and above will be allocated by the NJDOE.



- The ESSA School Level Expenditure report has not been finalized and approved as of today.
- Once approved, we will have a preview available in AudSum. Since this is a test year, the report is for discussion purposes only.
- The 2018-19 data will be used on the Performance Report in accordance with ESSA. This is the time to make any changes to your general ledger for ease in reporting this data in future years.











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Dr. Lamont Repollet



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Learn about educator credentialing, certification requirements, and processing.





Educators »



Portal Bilingüe / Español

Este portal bilingüe le ofrece recursos y consejos prácticos a los padres de habla hispana para entender sus opciones y derechos sobre el sistema educativo.



Every Student Succeeds Act (ESSA)

The Every Student Succeeds Act (ESSA) was signed into federal law in 2015. Explore district resources and public information regarding ESSA.



District Support »

School Directory

Find contact information for all New Jersey public and non-public schools.



School Performance Reports

Learn about schools in your community through school and district performance reports.



State Assessments

Learn about New Jersey state assessments and outreach efforts.





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New Jersey School Directory

» School Directory Home

Monmouth County (25)

Holmdel Township School District (2230)

Holmdel High School (020)

36 Crawfords Corner Road

Holmdel, NJ 07733-1999

Mr. William Loughran, School Principal

(732)946-1832

wloughran@holmdelschools.org

Ms. Lori Vona, Anti-Bullying Specialist (732)946-1839

» School Performance Report

Monmouth County (25)

Holmdel Township School District (2230)

Indian Hill School (050) 735 Holmdel Road

Holmdel, NJ 07733-1599

Mrs. Tali Axelrod, School Principal

(732)946-1045

taxelrod@holmdelschools.org

Ms. Eileen Calvert, Anti-Bullying Specialist (732)946-1045

» School Performance Report

Monmouth County (25) Holmdel Township School District (2230) Village School (080) 67 Mccampbell Road







Overview Demograp

Demographic Academic Achievement

College and Career Readiness

Grad/ Postsecondary

Climate and Environment

Staff

Accountability

Narrative



HAMILTON EAST - STEINERT 2016-2017

Grade Span 09-12

21-1950-050 MERCER HAMILTON TWP 2900 KLOCKNER ROAD HAMILTON, NJ 08690

Technology Readiness

This table shows information that was collected through the optional NJTRAx survey to determine a school's technology readiness. The student to device ratio shows the number of students for every computer or tablet in the school. The internet speed is the internet bandwidth per 1000 students enrolled in the district measured in megabits per second. The connectivity between schools is a school's LAN network architecture. The NJTRAx survey is optional for schools, so data may not be available for all schools. Additionally, schools that have adopted a Bring Your Own Device (BYOD) policy may have appear to have a very low Student to Device ratio due to this policy decision.

School Year	Student to Device Ratio	Internet Speed	Recommended Internet Speed	Met Recommended Speed?	Connectivity between Schools	Recommended Connectivity	Met Recommended Connectivity?
2016-17	2.2:1	174.1 kbps	100 kbps	Yes	Fiber	Fiber	Yes

Per-Pupil Expenditures (District Level)

This table shows the total current expenses for regular and special education students taught within the district's schools. It includes expenditures for instruction, support services, administration, operations and maintenance, extra-curricular activities, and community service. More information about district and charter school spending can be found using districts' <u>User Friendly Budgets</u>, or the NJDOE Finance <u>District Report Search</u> of the Comprehensive Annual Financial Reports (CAFRs) and Auditor's Management Reports (AMRs).

Per-Pupil Expenditures	Federal	State/ Local	Total
District Total (2015-2016)	\$545	\$13,407	\$13,952



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Possible presentation of school level data on the performance reports:

Per Pupil Expenditures from:	Total:
Federal funds- school level	\$ 599
State and Local funds- school level	5,099
Federal funds- district expenditure allocated to school	250
State and Local funds- district expenditure allocated to school	7,500
Total:	\$ 13,448



- How will DOE collect the data?
 - AudSum will have a data entry screen available to all LEAs with more than one school location. The School Business Administrator will enter the data pertaining to each school.



2017-2018 Audit Summary

(DOE Administration User)

- CPA's will have read-only access to this screen, only school districts will be able to enter and save data accordingly.
- School data is UNAUDITED by the CPA, but the sum of all data entry for each account will be tested against the data certified on each line by the CPA.



Helpful hint: Download an Excel table for your planning purposes! This is available as soon as AudSum is open. (Formulas are deactivated in the download, must program Col F)

CPA Status: Not Certified (by CPA)
District Status: Not Certified (by School District)

The CPA has not certified the audit.

If you need to revise the district-wide audit summary column, your CPA must make the change.

Please enter whole dollar amounts. YOU MUST CLICK THE 'SAVE DATA' BUTTON at the bottom of the screen to save your work. Your session will time out if idle for more than 1 hour so it is critical that you save your work after each session of entry.

Upload School Level Expenditure Data File(csv file)

Red cells indicate that the district-wide expenditures do not equal the school level allocations. The school district will not be able to certify until the district-wide totals equal the school allocations.

LINE≴	TITLE	SUBTITLE	ACCOUNT	AMOUNT FROM DISTRICT- WIDE AUDIT SUMMARY	TOTAL OF ALL SCHOOLS AND UNALLOCATEI (AUTOMATICA CALCULATED)	000- Unallocated	050-South Brunswick High School	055- Brunswick Acres Elementary School	060- Cambridge Elementary School	070- Constable Elementary School	075- Crossroads South Middle School	085-Brooks Crossing Elementary School	095- Greenbrook Elementary School
2000	Preschool - Salaries of Teache	Regular Program-Instruc	11-105-100-101	0	0	0	0	0	0	0	0	0	^
2040	Local Contrib Trans to Speci			0	0	0	0		0	0		0	
2060	Local Contrib Trans to Speci	2 2		0	0	0	0		0	_	_	0	
2080	Kindergarten - Salaries of Tea			0		0	0				0	0	
2100	Grades 1-5 - Salaries of Teach			0	0	0	0	0	0	0	0	0	
2120	Grades 6-8 - Salaries of Teach	Regular Program-Instruc	11-130-100-101	0	0	0	0	0	0	0	0	0	
2140	Grades 9-12 - Salaries of Teac	: Regular Program-Instruc	11-140-100-101	0		0		0	0	0	0	0	
2500	Salaries of Teachers	Regular Programs-Home	11-150-100-101	0	0	0	0	0	0	0	0	0	
2520	Other Salaries for Instruction	Regular Programs-Home	11-150-100-106	0	0	0	0	0	0	0	0	0	
2540	Purchased Professional-Educa	Regular Programs-Home	11-150-100-320	0	0	0	0	0	0	0	0	0	
2560	Purchased Technical Services	Regular Programs-Home	11-150-100-340	0	0	0	0	0	0	0	0	0	
2580	Other Purchased Services (40	Regular Programs-Home	11-150-100-500	0	0	0	0	0	0	0	0	0	
2600	General Supplies	Regular Programs-Home	11-150-100-610	0	0	0	0	0	0	0	0	0	
2620	Textbooks	Regular Programs-Home	11-150-100-640	0	0	0	0	0	0	0	0	0	
2640	Other Objects	Regular Programs-Home	0-100-800	0	0	0	0	0	0	0	0	0	
3000	Other Salaries for Instruction	Regular Program-Undistr	0-100-106	0	0	0	0	0	0	0	0	0	
3005	Unused Vacation Payment to	Regular Program-Undistr	X-100-199	0	0	0	0	0	0	0	0	0	
3020	Purchased Professional-Educa	Regular Program-Undistr	0-100-320	0	0	0	0	0	0	0	0	0	
3040	Purchased Technical Services	Regular Program-Undistr	0-100-340	0	0	0	0	0	0	0	0	0	*
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2017-2018 Audit Summary

FREEHOLD BORO(1640)

CPA Status: Not Certified (by CPA)
District Status: Not Certified (by School District)

The CPA has not certified the audit.

If you need to revise the district-wide audit summary column, your CPA must make the change.

Please enter whole dollar amounts. YOU MUST CLICK THE 'SAVE DATA' BUTTON at the bottom of the screen to save your work. Your session will time out if idle for more than 1 hour so it is critical that you save your work after each session of entry.

Upload School Level Expenditure Data File(csv file)

Red cells indicate that the district-wide expenditures do not equal the school level allocations. The school district will not be able to certify until the district-wide totals equal the school allocations.

LINE#		SUBTITLE	ACCOUNT	AMOUNT FROM DISTRICT- WIDE AUDIT SUMMARY	TOTAL OF ALL SCHOOLS AND UNALLOCATEI (AUTOMATICA CALCULATED)	000- Unallocated	040-Freehold Learning Center	060-Freehold Intermediate School	070-Park Avenue Elementary School	
2080	Kindergarten - Salaries of Tea	Regular Program-Instruc	11-110-100-101	491,936	0	0	0	0	(0
2100	Grades 1-5 - Salaries of Teach	Regular Program-Instruc	11-120-100-101	2,748,986	0	0	0	0	(0
2120	Grades 6-8 - Salaries of Teach	Regular Program-Instruc	11-130-100-101	1,432,861	0	0	0	0	(0
2140	Grades 9-12 - Salaries of Teac	: Regular Program-Instruc	11-140-100-101	0	0	0	0	0	(0
2500	Salaries of Teachers	Regular Programs-Home	11-150-100-101	5,644	0	0	0	0	(0
2520	Other Salaries for Instruction	Regular Programs-Home	11-150-100-106	0	0	0	0	0	(0
2540	Purchased Professional-Educa	Regular Programs-Home	11-150-100-320	3,612	0	0	0	0		0_
2560	Purchased Technical Services	Regular Programs-Home	11-150-100-340	0	0	0	0	0		0
2580	Other Purchased Services (40	Regular Programs-Home	11-150-100-500	0	0	0		0	(0
2600	General Supplies	Regular Programs-Home	11-150-100-610	0	0	0	0	0	(0
2620	Textbooks	Regular Programs-Home	11-150-100-640	0	0	0	0	0	(0
2640	Other Objects	Regular Programs-Home	11-150-100-800	0	0	0	0	0	(0
3000	Other Salaries for Instruction	Regular Program-Undistr	11-190-100-106	258,593	0	0	0	0	(0
3005	Unused Vacation Payment to	Regular Program-Undistr	11-1XX-100-199	0	0	0	0	0	(0
3020	Purchased Professional-Educa	Regular Program-Undistr	11-190-100-320	107,071	0	0	0	0		0
3040	Purchased Technical Services	Regular Program-Undistr	11-190-100-340	0	0	0	0	0	(0
3060	Other Purchased Services (40	Regular Program-Undistr	11-190-100-500	118,096	0	0	0	0	(0
3080	Conoral Sunnline	Degular Drogram-Hndietr	11_100_100_610	179 3/13	٥	٥	٥	0		0

All 560+ lines available for data entry when CPA has not certified.



CPA Status: Certified (by CPA)
District Status: Not Certified (by School District)

The CPA has finalized and certified the audit summary.

If you need to revise the district-wide audit summary column, your CPA must change the status to "Not Certified" and then make the change and re-certify.

Please enter whole dollar amounts. YOU MUST CLICK THE 'SAVE DATA' BUTTON at the bottom of the screen to save your work. Your session will time out if idle for more than 1 hour so it is critical that you save your work after each session of entry.

Upload School Level Expenditure Data File(csv file)

Red cells indicate that the district-wide expenditures do not equal the school level allocations. The school district will not be able to certify until the district-wide totals equal the school allocations.

LINE#	TITLE	SUBTITLE	ACCOUNT	AMOUNT FROM DISTRICT- WIDE AUDIT SUMMARY	TOTAL OF ALL SCHOOLS AND UNALLOCATEI (AUTOMATICA CALCULATED)	000- Unallocated	040-Freehold Learning Center	060-Freehold Intermediate School	070-Park Avenue Elementary School	
2080	Kindergarten - Salaries of Tea	Regular Program-Instruct	11-110-100-101	491,936	491,936	0	400,000	91,000	936	<u> </u>
2100	Grades 1-5 - Salaries of Teach	Regular Program-Instruct	11-120-100-101	2,748,986	2,748,986	986	700,000	48,000	2,000,000	
2120	Grades 6-8 - Salaries of Teach	Regular Program-Instruc	11-130-100-101	1,432,861	1,432,000	0	0	1,432,000	0	
2140	Grades 9-12 - Salaries of Teac	Regular Program-Instruct	11-140-100-101	0	500,000	0	500,000	0	0	\
2500	Salaries of Teachers	Regular Programs-Home	11-150-100-101	5,644	5,644	0	0	0	5,644	On
2520	Other Salaries for Instruction	Regular Programs-Home	11-150-100-106	0	100	100	0	0	0	1 011
2540	Purchased Professional-Educat	Regular Programs-Home	11-150-100-320	3,612	0	0	0	0	0	\ cer
3000	Other Salaries for Instruction	Regular Program-Undistr	11-190-100-106	258,593	0	0	0	0	0	1 001
3020	Purchased Professional-Educat	Regular Program-Undistr	11-190-100-320	107,071	0	0	0	0	0	unı ك
3060	Other Purchased Services (400	Regular Program-Undistr	11-190-100-500	118,096	0	0	0	0	0	
3080	General Supplies	Regular Program-Undistr	11-190-100-610	178,343	0	0	0		0	are
3100	Textbooks	Regular Program-Undistr	11-190-100-640	64,679	0	0		0	0	_
3120	Other Objects	Regular Program-Undistr	11-190-100-800	2,118	0	0	0	0	0	fro
6000	Salaries of Teachers	Behavioral Disabilities	11-209-100-101	59,658	0	0	0	0	0	
6020	Other Salaries for Instruction	Behavioral Disabilities	11-209-100-106	42,028	0	0	0	0	0	
6040	Purchased Professional-Educat	Behavioral Disabilities	11-209-100-320	14,938	0	0	0	0	0	
6100	General Supplies	Behavioral Disabilities	11-209-100-610	298	0	0	0	0	0	
6500	Salaries of Teachers	Multiple Disabilities	11-212-100-101	361,834	0	0	0	0	0	
6520	Other Salaries for Instruction	Multiple Disabilities	11-212-100-106	315,828	0	0	0	0	0	
6600	General Supplies	Multiple Disabilities	11-212-100-610	1,926	0	0	0	0	0	•

Export Excel

Export pdf

School Level Per Pupil Report

Save Data

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Once CPA certifies, unused lines are removed from table.

Example of data entry screen for Hamilton Twp. (Mercer County)

Upload School Level Expenditure Data(csv file)

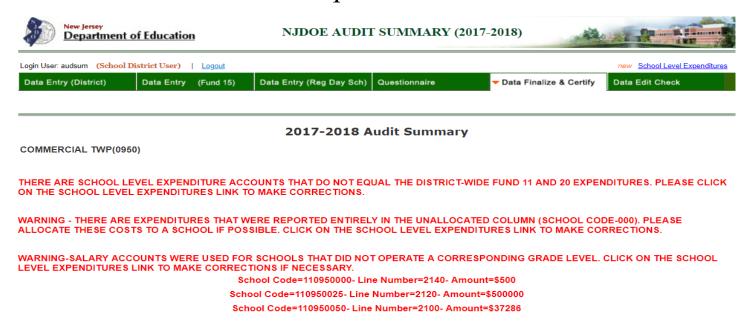
LINE#	TITLE	SUBTITLE	ACCOUNT	AMOUNT FROM DISTRICT- WIDE AUDIT SUMMARY	TOTAL OF ALL SCHOOLS AND UNALLOCATED (AUTOMATICALLY CALCULATED)	000- Unallocated	050- HAMILTON EAST - STEINERT	055- HAMILTON NORTH- NOTTINGHAM	060- HAMILTON WEST- WATSON	070-ALBERT E GRICE MIDDLE SCHOOL	080-EMILY C REYNOLDS MIDDLE SCHOOL	083-RICHARD C CROCKETT MIDDLE SCHOOL
2140	Grades 9-12 - Sala	Regular Program-Instruction	11-140-100-101	17,270,721	0	0	0	0	0	0	0	0
3000		Regular Program-Undistributed		344,762	0		0	0	0	0	0	0
3020		Regular Program-Undistributed		719,076	0		- 15	0	0	0	0	0
3040		Regular Program-Undistributed		36,017	0			0	0	0	0	0
3060		Regular Program-Undistributed		2,218,994	0	0	0	0	0	0	0	0
3080	General Supplies	Regular Program-Undistributed	11-190-100-610	1,502,377	0	0	0	0	0	0	0	0
3100	Textbooks	Regular Program-Undistributed	11-190-100-640	342,432	0	0	0	0	0	0	0	0
3120	Other Objects	Regular Program-Undistributed	11-190-100-800	22,046	0	0	0	0	0	0	0	0
4500	Salaries of Teache	Learning and Language Disabili	11-204-100-101	2,286,760	0	0	0	0	0	0	0	0
4520	Other Salaries for	Learning and Language Disabili	11-204-100-106	737,771	0	0	0	0	0	0	0	0
4600	General Supplies	Learning and Language Disabili	11-204-100-610	17,313	0	0	0	0	0	0	0	0
6000	Salaries of Teache	Behavioral Disabilities	11-209-100-101	1,318,829	0	0	.0	.0	0	0	0	0
6020	Other Salaries for	Behavioral Disabilities	11-209-100-106	660,230	0	0	0	0	.0	0	0	0
6040	Purchased Profess	Behavioral Disabilities	11-209-100-320	3,180	0	0	0	0	0	0	0	0
6100	General Supplies	Behavioral Disabilities	11-209-100-610	9,615	0	0	0	0	0	0	0	0
6500	Salaries of Teache	Multiple Disabilities	11-212-100-101	958,658	0	0	0	0	0	0	0	0
6520	Other Salaries for	Multiple Disabilities	11-212-100-106	650,669	0	0	0	0	0	0	0	0
6600	General Supplies	Multiple Disabilities	11-212-100-610	15,738	0	0	0	0	0	0	0	0
6640	Other Objects	Multiple Disabilities	11-212-100-800	162	0	0	0	0	0	0	0	0
7000	Salaries of Teache	Resource Room/Resource Centr	11-213-100-101	6,852,503	0	0	0	0	0	0	0	0
4)	(





How will DOE collect the data? (continued)

• Districts will have access to the school level data entry tables prior to the CPA certification, however, the data validity check will not run until CPA certification is complete.





How will DOE collect the data? (continued)

Districts will not be able to certify if the sum of all schools PER LINE does not match the certified amount of that line!

Remember this is the district's responsibility! No additional work is expected from the CPA!

***AudSum is due by December 5th pursuant to *N.J.S.A.* 18A:23-3. Commissioner broadcast of October 18, 2018 relaxed any sanctions for a CAFR (and AudSum) filed by December 21, 2018.

See manual/website for directions on how to use Excel CSV tables for data upload to AudSum.

Notes about SBB districts-School Based Budget districts have school level costs reported in Fund 15 data screens by their CPA.

----NO CHANGE TO THIS PROCESS-----

However, a school level expenditures screen will be presented for those SBA's to further allocate amounts in Fund 11 to appropriate schools accordingly.



Sample of New Brunswick, who can further allocate Fund 11 costs in this schedule.

LINE	TITLE	SUBTITLE	ACCOUNT	AMOUNT FROM DISTI WIDE SUMM	TOTAL OF ALL SCHOOLS AND UNALLOCATEI (AUTOMATICA CALCULATED)	000- Unallocated	020-New Brunswick Adult High School	050-New Brunswick High School	055-New Brunswick Middle School	060-A Chester Redshaw School	080-Lincoln Elementary School	090- Livingston Elementary School	100-Lord Stirling Elementary School
2080	Kindergarten - Salaries of Tea	Regular Program-Instruct	11-110-100-101	235,492	0	0	0	0	0		0	0	^
2100	Grades 1-5 - Salaries of Teach	Regular Program-Instruct	11-120-100-101	558,109	0	0	0	0	0		0	0	
2120	Grades 6-8 - Salaries of Teach	Regular Program-Instruct	11-130-100-101	146,267	0	0	0	0	0	(0	0	
2140	Grades 9-12 - Salaries of Teac	Regular Program-Instruct	11-140-100-101	248,726	0	0	0	0	0	(0	0	
3020	Purchased Professional-Educa	Regular Program-Undistr	11-190-100-320	8,706	0	0	0	0	0	1	0	0	
3060	Other Purchased Services (40)	Regular Program-Undistr	11-190-100-500	1,129,340	0	0	0	0	0	(0	0	
3080	General Supplies	Regular Program-Undistr	11-190-100-610	1,069,319	0	0	0	0	0		0	0	
3100	Textbooks	Regular Program-Undistr	11-190-100-640	22,381	0	0	0	0	0	-	0	0	
3120	Other Objects	Regular Program-Undistr	11-190-100-800	2,376	0	0	0	0	0		0	0	
17500	Salaries	SCHOOL-SPONSORED AT	11-402-100-100	475,669	0	0	0	0	0	(0	0	
17520	Purchased Services (300-500 :	SCHOOL-SPONSORED AT	11-402-100-500	95,355	0	0	0	.0	0	-	0	0	
17540	Supplies and Materials	SCHOOL-SPONSORED AT	11-402-100-600	130,310	0	0	0	.0	0	(0	0	
17560	Other Objects	SCHOOL-SPONSORED AT	11-402-100-800	30,929	0	0	0	.0	0	30	0	0	
19100	Other Purchased Services (40)	BEFORE/AFTER SCHOOL	11-421-100-500	136,589	0	0	.0	0	0		0	0	
19120	Supplies And Materials	BEFORE/AFTER SCHOOL	11-421-100-600	130,003	0	0	0	0	0		0	0	
29500	Salaries	UNDIST. EXPENDATTER	11-000-211-100	148,178	0	0	0	0	0	(0	0	
29620	Other Purchased Services (40)	UNDIST. EXPENDATTER	11-000-211-500	8,424	0	0	0	0	0		0	0	
30500	Salaries	UNDIST. EXPENDITURES	11-000-213-100	429,112	0	0	0	0	0	(0	0	
30540	Purchased Professional and To	UNDIST. EXPENDITURES	11-000-213-300	22,141	0	0	0	0	0		0	0	
30560	Other Purchased Services (40)	UNDIST. EXPENDITURES	11-000-213-500	693,342	0	0	0	0	0	30	0	0	
30580	Supplies and Materials	UNDIST. EXPENDITURES	11-000-213-600	14,800	0	0	0	0	0		0	0	, ,



Other AudSum notes:

• New detailed line item collection for Fund 20 lines pursuant to ESSA. Data collection lines will mirror those required in EWEG.





https://www.nj.gov/education/finance/fp/audit/1718/

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» Revisions to the 2017-18 Audit Program

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Statistical Information

- Annual Average Labor Force Estimates by Municipality 2017
- Per Capita Personal Income for New Jersey 2007-2016
- Subcounty Population Estimates for New Jersey 2010-2017
- October 2017 DRTRS Summary
- On-Behalf TPAF Contributions 2017-18 FY 2018 LEA Audits
- On-Behalf TPAF Contributions 2017-18 Charter Schools

2017-18 Budget Guidelines

Guidance for Local Education Agencies for Uploading CAFR and Associated Documents





Electronic Document Submission	Required File Names
Comprehensive Annual Financial Report (CAFR)	CAFR.PDF
Auditor's Management Report (AMR)	AMR.PDF
Peer Review (not to be dated earlier than 6/30/15)	PR.PDF
Cover Letter (on letterhead of auditor's firm)	CL.PDF
Data Collection Form (DCF) (if applicable)	DCF.PDF
Audit Questionnaire (if applicable)	AQ.PDF
Board Resolution(s) (as required)	RES.PDF
Corrective Action Plan (CAP) (if applicable)	CAP.PDF
Certification of Implementation (COI) (if applicable)	COI.PDF

Local Education Agencies must:

- Ensure that the uploaded document is complete, accurate and corresponds to the required filename.
- Ensure that the CAFR and AMR are text-searchable, unlocked and unencrypted.
- · Confirm that the Data Collection Form is electronically certified.
- Refer to Audit Program (Chapter 6) for Audit Questionnaire guidance.
- Upload the required Board Resolution(s) collectively, if applicable to read "Accepting the Audit and Approving the CAP."
- Refer to the Audit Program (Chapter 7, Section III) for current CAP and COI templates.
- Email all Corrective Action Plans to the Department of Agriculture at CAP@ag.nj.gov.



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2017-2018 Audit Summary Application (AudSum)

AudSum is a required annual submission of budgetary basis revenue, expense and fund balance made by every school district, charter school and renaissance school project in conjunction with their independent school auditors. AudSum must be certified via electronic signature by the independent auditor and the school's business administrator by the statutory deadline, December 5, 2018.

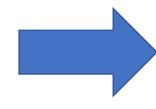
Authorized public school users must access the AudSum application through the link provided on the NJDOE's Homeroom webpage by selecting the "AudSum" link.

Independent public school audit firms should access AudSum through the <u>Audit Summary Application webpage</u> to be sure they are aware of important instructional information from the NJDOE. Independent audit firms are advised that for purposes of data integrity, each public school auditor accessing the AudSum application for the first time, whether they are a sole practitioner or a member of a firm, must complete their system registration through the system before they are allowed entry into the application. Repeat registration is not required, although the AudSum application software also functions to provide independent public school auditors with the ability to self-edit their user profile and track the certification status of each of their school audit clients. Once registered, all independent public school auditors must annually obtain a unique PIN for access to the school district, charter school, or renaissance school project AudSum associated with their public school audit client list. Accordingly, please submit your public school audit client PIN request, including a list of your firm's June 30, 2018 school district, charter school and renaissance school project audit clients, to the NJDOE at <u>audsum@doe.nj.gov</u>. You will be notified of your PIN within five days of your request.

The independent public school auditor is responsible for entering or uploading fiscal data into the AudSum application. Several new lines were added to the Public School Chart of Accounts and to AudSum for 2017-2018. Among these additions are expenditure lines to accommodate mortgage principal and interest paid by charter schools, and revenue lines to accommodate new state aid categories. Users are encouraged to carefully review all new lines on the "Audit Summary Worksheet," which is accessible through the link at the bottom of this page. Line items added this year are marked as "new" and highlighted in yellow for easy identification. To facilitate ease of data entry, the AudSum allows for CSV file uploads of the revenue and expenditure sections, including the school-based expenditure section completed by former Abbott districts. Once data entry has been completed, the independent public school auditor is responsible for completing the auditor's electronic signature certification process using the "Data Finalize and Certification" tab.

The school business administrator/board secretary (SBA) is responsible for carefully reviewing and certifying the accuracy of the data entered by the independent public school auditor. The SBA is also responsible for the entry of certain unaudited data. The The U.S. Department of Education requires the NJDOE to perform certain indirect cost allocations, requiring the SBA to complete two data entry fields intended to inform the NJDOE of the school's total square footage and the square footage allocated for use as administrative space. Both entries are contained within the "LEA Certification" tab.

Additional information regarding the completion of the AudSum application for 2017-2018 is available to public school users and independent public school auditors in The Manual. The manual provides an in-depth description of the information required, the data entry process, and the certification process required to successfully navigate through the online application.





Application for State School Aid (ASSA)



ASSA-

- The Application for State School Aid (ASSA) is the data collection used to gather the resident and nonresident pupil counts required to calculate a school district's state aid entitlement, pursuant to the definition of resident enrollment described in N.J.S.A. 18A:7F-45.
- District submits NJ SMART data as usual.
- District Web Enrollment Report is a new report included in NJ SMART for October 2018. It summarizes the current SID Management data that will be preloaded in the ASSA. Prior to the NJ SMART snapshot date of October 15, 2018, a district should log into NJSMART and view its district's Web Enrollment Report. All corrections in NJSMART need to be made prior to the October 15 snapshot. After this date, any changes applicable to October 15 can only be made in the ASSA.
- DOE will preload aggregated NJ SMART SID Management data to ASSA and Charter Enrollment system (CHE).
- ASSA allows district a chance to review and correct NJ SMART aggregate counts by enrollment categories for state aid purposes.

ASSA-

- •If a district modifies the preloaded data, the district must make sure it has resolved sent and received edits.
- •Receiving district's enrollment will be used for final ASSA if there is an unresolved sent and received edit.
- •District Chief Administrator or Business Administrator must certify the ASSA.
- District must provide Low Income (Free and Reduced Milk Lunch), LEP (Low Income or Not Low Income) for students sent to or received from other districts.
- •Charter school enrollment will be preloaded from DOE Charter Enrollment system.
- ■Enrollment snap-shot date is Oct.15 or last school day before Oct.16.



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Application for State School Aid Instructions

- Application for School State Aid Technical Manual (PDF ♣)
- · Application for State School Aid (ASSA) Software (Available Late October/Early November)
- ASSA Questions & Answers
- ASSA Workpaper Cover Memo (PDF A)
- ASSA Workpaper Instructions (PDF A)
- ASSA Software -PowerPoint Presentation (PDF ♣)
- ASSA Basics Power Point Presentation (PDF A)





ASSA-

- School districts must also prepare written internal procedures that provide a description of the October 15 enrollment count process.
 - The procedures should describe how the count was taken, who was responsible for compiling the data and submitting the ASSA data, and the various personnel assigned responsibilities for collection and submission of the data.
- The ASSA Workpapers, original supporting documentation, and internal procedures must be maintained on file for a period of seven years.



Common Audit Findings:

ASSA-

- October school registers presented for audit do not reconcile to the ASSA on roll count-no further explanation of differences.
- Attendance registers not available from charter schools.
- Errors in reporting Special Education vs. Regular education categories.
- Received students not separately coded.
- No reconciliation of student listings for sent ASSA categories, or duplicate reporting in more than one sent category.
- Lack of documentation to show tuition payments for sent students and attendance records for October-lack of IEP's.



- Common Audit Findings:
- ASSA-
- Reporting of speech only students as Special Education students (see DRTRS).
- Lack of accurate student listings that reconcile to total low income enrollment reported on the ASSA-not on roll in school registers-carryover students no longer eligible (direct certification).
- Lack of low income/not low income status on ESL/LEP-Bilingual lists.
- Lack of ESL/LEP-Bilingual test scores-test scores exceed proficiency levels with no other program justification-(multiple measures).

DRTRS

- Students reported on DRTRS are not on roll in school registers as of October 15th.
- Less than remote special education students reported with no IEP's, or no transportation required in IEP.
- Speech only students reported as Special Education transported students (see ASSA).
- Lack of supporting B8T forms for nonpublic/AIL students.
- Lack of IEP special needs requirements (wheelchair, aide/nurse, ESY program not required, or ESY attendance not verified).
- Regular students not reported as special education students with "S1" or "S2" codes.



ExAid

- Actual expenses for student differ from estimated placement costs.
- Incorrect use of instructional/support cost % (DOE rate) for in district students.
- No intensive service required in IEP; no ESY or ESY<30 days.
- 1:1 aide/3:1 ratio not clearly identified in IEP.
- Lack of supporting documentation for costs submitted.



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- •Missing 407-1 student service application forms.
- •Missing student data to reconcile with PCR.
- •Missing test scores for comp ed; no multiple measures for scores > 40th percentile.
- •Lack of SP files-insufficient testing of Special Ed students for reevaluations, duplicate annual reviews.
- •Missing attendance records for nonpublic schools and for provider services



Thank You!

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