



ESSA, AudSum and other Data Submissions to the DOE- Finance Applications

Jacqueline Grama, CPA,

Planning Associate, DOE Office of School Finance

Patricia Lagarenne, CPA,

Assistant Business Administrator, Matawan-Aberdeen Regional School District,

NJASBO Conference, June 6, 2019

Data Submissions to the DOE-Finance Applications

- AudSum- Audit Summary Application collects revenues, expenditures, and other important information about your district's finances.
- Auditor enters the Budgetary Schedule C-I, LEAs Superintendent/Lead Person and SBA certify the data.
- Data is then used for many other applications including following year budget, TGES, ESSA, indirect cost calculations, and for OPRA or inquiries from the public.

Data Submissions to the DOE-Finance Applications

- Accurate data is imperative for the quick turnaround of data to other applications and analysis requirements.
- DOE stresses that the BA perform a detailed review of the AudSum data entry prior to certification and submission of the data.
- ESSA school level requirements data entry has helped find errors that may have been previously undetected.

Data Submissions to the DOE-Finance Applications

<https://www.state.nj.us/education/finance/audsum/>

School Finance

School Finance Home

Accounting and Financial Reporting

Accounting and Fiscal Guidance

Annual School District Budget

Community Eligibility Provision
(CEP) Information

Data Submission and Information

Application for Special Education
Extraordinary Aid

Application for State School Aid
Instructions

Census School District Review
Program

CSSD Tuition System

Debt Service

Audit Summary Application

School Register Summary

Indirect Cost Rate

Nonpublic School Services

Private Schools for Students with
Disabilities

State Aid, Funding Formula &
Payments

Student Transportation

Taxpayers' Guide to Education
Spending (TGES)

About School Finance/Contact Us

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 [Audit Summary Application webpage](#) 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 audsum@doe.nj.gov. 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 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 AudSum 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.

Data Submissions to the DOE-Finance Applications

Every Student Succeeds Act, (ESSA) and the School Level Report requirement:

What law governs this new reporting requirement?

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”

Data Submissions to the DOE-Finance Applications

Who is required to comply?

All districts, charter schools and renaissance school projects, regardless of amount of Federal Funding received, must comply with ESSA reporting of school-level expenditures which will be included as a data point on the school performance report. Please be aware that single building school districts, will not be required to implement school-based expenditure accounting procedures to comply with ESSA.

How will this be implemented?

School level data per district will be detailed on the performance reports.



Department of Education

[Home](#)[About the DOE](#)[Educators](#)[Families](#)[Administrators](#)[News](#)[Events](#)[A to Z](#)[Contact Us](#)[Hot Topics](#)[Data](#)[Programs](#)[Directories](#)

Pre-School Expansion

By investing in early childhood education, Gov. Phil Murphy and the NJDOE is making a long-term investment in the next generation



Social and Emotional Learning (SEL)

We are committed helping schools create a healthy school culture in which students and adults develop SEL competencies



Portal Bilingüe/Español

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



Every Student Succeeds Act (ESSA)

Explore district resources and public information regarding Every Student Succeeds Act (ESSA)



School Performance Reports

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



STEM and Apprenticeship Programs

NJDOE is focusing on expanding STEM and Career Technical Education (CTE) opportunities for all students



MATAWAN REGIONAL HIGH SCHOOL

(25-3040-050)

Grades Offered: 09-12

2017-2018

Report Key:

- * Data is not displayed in order to protect student privacy
- ** Accountability calculations require 20 or more students
- N No Data is available to display
- † This indicates a table specific note, see note below table

School Day

This table shows the start and end times and length of school day for a typical student at this school. Instructional time is the amount of time that a typical student was engaged in instructional activities under the supervision of a certified teacher. Full time students attend this school for more than half of the school day and shared-time students attend the school for half of the school day or less.

Category	School
Typical Start Time	7:25 AM
Typical End Time	2:15 PM
Length of School Day	6 Hrs 50 Mins
Full Time - Instructional Time	5 Hrs 29 Mins
Shared Time - Instructional Time	3 Hrs. 8 Mins.

Device Ratios

This table shows the student to device ratio, which is the number of students in tested grades 3-11 per device. Devices are computers such as tablets, iPads, laptops and Chromebooks. The count includes only devices that meet nationally recommended specifications for digital learning in grades 3-11. This information comes from the elective NJTRAX survey, therefore data may not be available for all schools. Additionally, schools that have adopted a Bring Your Own Device policy may appear to have a very low Student to Device ratio due to this policy decision.

School Year	Student to Device
2017-18	1:1

Per-Pupil Expenditures (District Level)

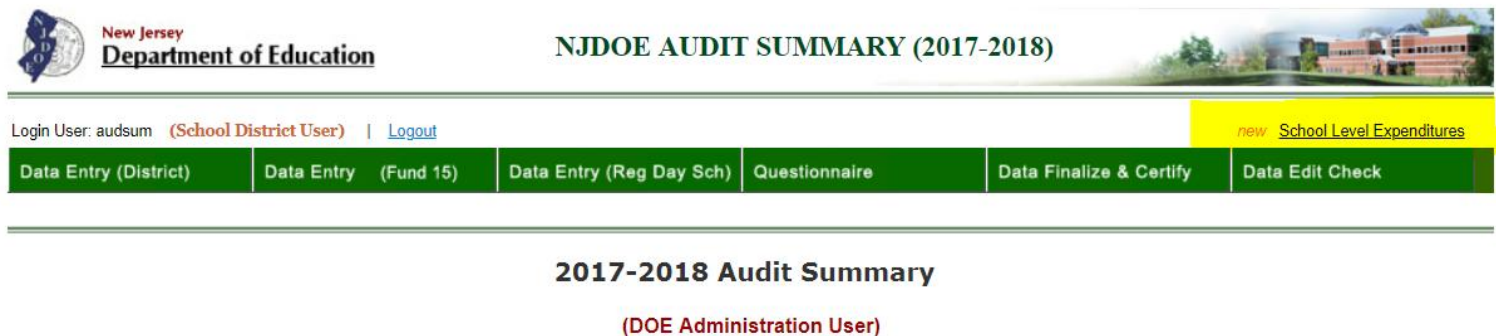
This table shows the total current expenses for regular and special education students taught within the district's schools. It includes expenditures for instruction, support services, administration, operations and maintenance, extra-curricular activities, and community service. More information about district and charter school spending can be found using districts' [User Friendly Budgets](#), or the NJDOE Finance [District Report Search](#) of the Comprehensive Annual Financial Reports (CAFRs) and Auditor's Management Reports (AMRs). NJDOE will be collecting school-level per-pupil expenditures data for the 2018-19 school year, and that data will be included in future reports.



Per-Pupil Expenditures	Federal	State/ Local	Total
District Total (2016-2017)	\$375	\$15,391	\$15,766

- How will DOE collect the data?

- AudSum offers 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.



- Auditors 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 auditor, but the sum of all data entry for each account will be tested against the data certified on each line by the auditor.

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)

Login User: PLAGARENNE (School District User) | [Logout](#)

2017-2018 Audit Summary

MATAWAN-ABERDEEN REGIONAL(3040)

CPA Status: Certified (by CPA)
District Status: Certified (by School District)

This has been certified by the school district. To make additional changes, the district must remove the audit summary certification.

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\(link disabled when certified\)](#)

LINE#	TITLE	SUBTITLE	ACCOUNT	AMOUNT FROM DISTRICT-WIDE AUDIT SUMMARY	TOTAL OF ALL SCHOOLS AND UNALLOCATED (AUTOMATICALLY CALCULATED)	Unallocated	040-Cambridge Park Elementary School	050-Matawan Regional High School	053-Matawan-Aberdeen Middle School	060-Cliffwood Elementary School	065-Lloyd Road Elementary School	075-Ravine Drive Elementary School	080-Strathmore Elementary School
2080	Kindergarten - Salaries of Teachers	Regular Program-Instruction	11-110-100-101	1,060,608	1,060,608	0	0	0	0	303,031	0	378,788	378,788
2100	Grades 1-5 - Salaries of Teachers	Regular Program-Instruction	11-120-100-101	5,662,466	5,662,466	70,781	0	0	0	920,151	2,335,767	1,061,712	1,274,051
2120	Grades 6-8 - Salaries of Teachers	Regular Program-Instruction	11-130-100-101	4,037,299	4,037,299	0	0	0	4,037,299	0	0	0	0
2140	Grades 9-12 - Salaries of Teachers	Regular Program-Instruction	11-140-100-101	5,643,734	5,643,734	0	0	5,643,734	0	0	0	0	0
2500	Salaries of Teachers	Regular Programs-Home	11-150-100-101	59,766	59,766	59,766	0	0	0	0	0	0	0
2540	Purchased Professional-Educational Services	Regular Programs-Home	11-150-100-320	79,425	79,425	79,425	0	0	0	0	0	0	0
3000	Other Salaries for Instruction	Regular Program-Undistrict	11-190-100-106	281,353	281,353	0	0	0	23,447	93,784	0	70,338	93,784
3020	Purchased Professional-Educational Services	Regular Program-Undistrict	11-190-100-320	1,326,071	1,326,071	0	31,155	382,100	317,999	117,101	219,520	116,027	142,161
3040	Purchased Technical Services	Regular Program-Undistrict	11-190-100-340	72,722	72,722	0	1,709	20,953	17,439	6,422	12,039	6,363	7,791
3060	Other Purchased Services (401)	Regular Program-Undistrict	11-190-100-500	64,804	64,804	0	1,523	18,672	15,540	5,723	10,728	5,670	6,941
3080	General Supplies	Regular Program-Undistrict	11-190-100-610	1,064,963	1,064,963	0	25,021	306,863	255,384	94,043	176,296	93,181	114,117
3100	Textbooks	Regular Program-Undistrict	11-190-100-640	21,252	21,252	0	499	6,124	5,097	1,877	3,518	1,859	2,271
3120	Other Objects	Regular Program-Undistrict	11-190-100-800	8,235	8,235	0	193	2,373	1,975	727	1,363	721	88
3520	Other Salaries for Instruction	Cognitive-Mild	11-201-100-106	8,351	8,351	0	654	2,666	2,197	721	1,358	386	36
4000	Salaries of Teachers	Cognitive-Moderate	11-202-100-101	192,217	192,217	0	0	48,054	96,109	0	0	48,054	0
4020	Other Salaries for Instruction	Cognitive-Moderate	11-202-100-106	41,409	41,409	0	0	0	33,127	8,282	0	0	0
4500	Salaries of Teachers	Learning and Language Instruction	11-204-100-101	582,533	582,533	0	0	0	166,438	0	166,438	83,219	166,438
4520	Other Salaries for Instruction	Learning and Language Instruction	11-204-100-106	61,171	61,171	0	0	0	0	30,585	30,586	0	0
5500	Salaries of Teachers	Auditorily Impairments	11-207-100-101	890	890	0	127	128	127	127	127	127	127

Export Excel

Back to Main Menu

2017-2018 Audit Summary

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 UNALLOCATED (AUTOMATICALLY CALCULATED)	000-Unallocated				
2080	Kindergarten - Salaries of Tea	Regular Program-Instruc	11-110-100-101	491,936	0	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	0
2120	Grades 6-8 - Salaries of Teach	Regular Program-Instruc	11-130-100-101	1,432,861	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	5,644	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
2540	Purchased Professional-Educa	Regular Programs-Home	11-150-100-320	3,612	0	0	0	0	0	0
2560	Purchased Technical Services	Regular Programs-Home	11-150-100-340	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
2600	General Supplies	Regular Programs-Home	11-150-100-610	0	0	0	0	0	0	0
2620	Textbooks	Regular Programs-Home	11-150-100-640	0	0	0	0	0	0	0
2640	Other Objects	Regular Programs-Home	11-150-100-800	0	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	0
3005	Unused Vacation Payment to	Regular Program-Undistr	11-1XX-100-199	0	0	0	0	0	0	0
3020	Purchased Professional-Educa	Regular Program-Undistr	11-190-100-320	107,071	0	0	0	0	0	0
3040	Purchased Technical Services	Regular Program-Undistr	11-190-100-340	0	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	0
3080	General Supplies	Regular Program-Undistr	11-190-100-610	178,343	0	0	0	0	0	0

CPA Status: Not Certified (by CPA)

District Status: Not Certified (by School District)

All 560+ lines available for data entry when auditor 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 UNALLOCATED (AUTOMATICALLY CALCULATED)	000-Unallocated			
2080	Kindergarten - Salaries of Teachers	Regular Program-Instruction	11-110-100-101	491,936	491,936	0	400,000	91,000	936
2100	Grades 1-5 - Salaries of Teachers	Regular Program-Instruction	11-120-100-101	2,748,986	2,748,986	986	700,000	48,000	2,000,000
2120	Grades 6-8 - Salaries of Teachers	Regular Program-Instruction	11-130-100-101	1,432,861	1,432,000	0	0	1,432,000	0
2140	Grades 9-12 - Salaries of Teachers	Regular Program-Instruction	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
2520	Other Salaries for Instruction	Regular Programs-Home	11-150-100-106	0	100	100	0	0	0
2540	Purchased Professional-Educational	Regular Programs-Home	11-150-100-320	3,612	0	0	0	0	0
3000	Other Salaries for Instruction	Regular Program-Undistrict	11-190-100-106	258,593	0	0	0	0	0
3020	Purchased Professional-Educational	Regular Program-Undistrict	11-190-100-320	107,071	0	0	0	0	0
3060	Other Purchased Services (40%)	Regular Program-Undistrict	11-190-100-500	118,096	0	0	0	0	0
3080	General Supplies	Regular Program-Undistrict	11-190-100-610	178,343	0	0	0	0	0
3100	Textbooks	Regular Program-Undistrict	11-190-100-640	64,679	0	0	0	0	0
3120	Other Objects	Regular Program-Undistrict	11-190-100-800	2,118	0	0	0	0	0
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-Educational	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

Once auditor certifies, unused lines are removed from table.

Export Excel

Export pdf

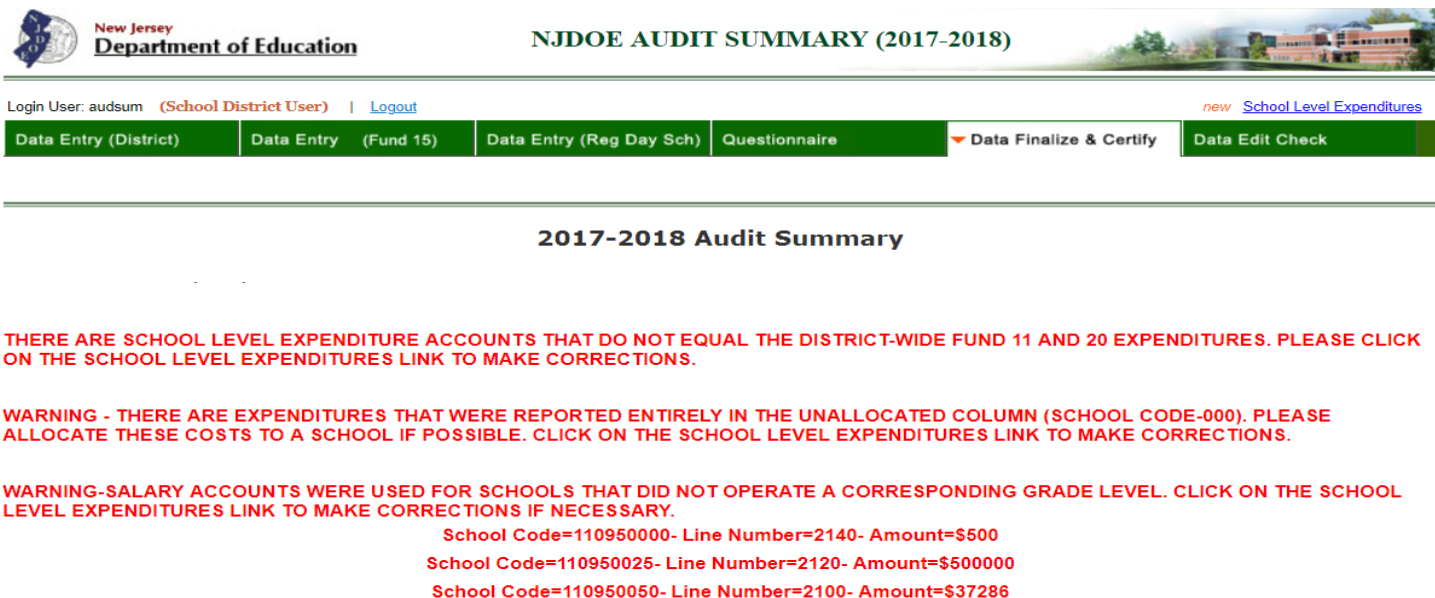
School Level Per Pupil Report

Save Data

Back to Main Menu

How will DOE collect the data? (continued)

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



The screenshot displays the NJDOE Audit Summary (2017-2018) web application. At the top left is the New Jersey Department of Education logo. The title "NJDOE AUDIT SUMMARY (2017-2018)" is centered. Below the title, a navigation bar contains several tabs: "Data Entry (District)", "Data Entry (Fund 15)", "Data Entry (Reg Day Sch)", "Questionnaire", "Data Finalize & Certify", and "Data Edit Check". The "Data Edit Check" tab is currently selected. Above the tabs, there is a login section with the text "Login User: audsum (School District User) | Logout" and a link "new School Level Expenditures". Below the navigation bar, the heading "2017-2018 Audit Summary" is centered. Three warning messages are displayed in red text: "THERE ARE SCHOOL LEVEL EXPENDITURE ACCOUNTS THAT DO NOT EQUAL THE DISTRICT-WIDE FUND 11 AND 20 EXPENDITURES. PLEASE CLICK ON THE SCHOOL LEVEL EXPENDITURES LINK TO MAKE CORRECTIONS.", "WARNING - THERE ARE EXPENDITURES THAT WERE REPORTED ENTIRELY IN THE UNALLOCATED COLUMN (SCHOOL CODE-000). PLEASE ALLOCATE THESE COSTS TO A SCHOOL IF POSSIBLE. CLICK ON THE SCHOOL LEVEL EXPENDITURES LINK TO MAKE CORRECTIONS.", and "WARNING-SALARY ACCOUNTS WERE USED FOR SCHOOLS THAT DID NOT OPERATE A CORRESPONDING GRADE LEVEL. CLICK ON THE SCHOOL LEVEL EXPENDITURES LINK TO MAKE CORRECTIONS IF NECESSARY." Below these warnings, three specific data points are listed: "School Code=110950000- Line Number=2140- Amount=\$500", "School Code=110950025- Line Number=2120- Amount=\$500000", and "School Code=110950050- Line Number=2100- Amount=\$37286".

New Jersey
Department of Education

NJDOE AUDIT SUMMARY (2017-2018)

Login User: audsum (School District User) | Logout

new School Level Expenditures

Data Entry (District) Data Entry (Fund 15) Data Entry (Reg Day Sch) Questionnaire Data Finalize & Certify Data Edit Check

2017-2018 Audit Summary

THERE ARE SCHOOL LEVEL EXPENDITURE ACCOUNTS THAT DO NOT EQUAL THE DISTRICT-WIDE FUND 11 AND 20 EXPENDITURES. PLEASE CLICK ON THE SCHOOL LEVEL EXPENDITURES LINK TO MAKE CORRECTIONS.

WARNING - THERE ARE EXPENDITURES THAT WERE REPORTED ENTIRELY IN THE UNALLOCATED COLUMN (SCHOOL CODE-000). PLEASE ALLOCATE THESE COSTS TO A SCHOOL IF POSSIBLE. CLICK ON THE SCHOOL LEVEL EXPENDITURES LINK TO MAKE CORRECTIONS.

WARNING-SALARY ACCOUNTS WERE USED FOR SCHOOLS THAT DID NOT OPERATE A CORRESPONDING GRADE LEVEL. CLICK ON THE SCHOOL LEVEL EXPENDITURES LINK TO MAKE CORRECTIONS IF NECESSARY.

School Code=110950000- Line Number=2140- Amount=\$500
School Code=110950025- Line Number=2120- Amount=\$500000
School Code=110950050- Line Number=2100- Amount=\$37286

How will DOE collect the data? (continued)

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

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

***AudSum is due by December 5th pursuant to N.J.S.A. 18A:23-3.

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 auditor.

-----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.

Data Submissions to the DOE-Finance Applications

Tips

- Since 2017-18 data was a test collection, please review data entry for accurate presentation for your school finances.
- Document all decisions used when allocating funds to a school (payroll journals, time allocations, supplies purchased for a particular purpose).
- Perhaps take a day this summer and make sure your allocations for 2017-18 are what you wish to continue to report for 2018-19.
- As the BA, make sure you are able to support any and all questions about costs reported per school. Any inquiries to the DOE will be forwarded to the district.

Possible presentation of school level data on the performance reports:

ESSA 2017-18 Per Pupil Expenditures by Source with Average Daily Enrollment

2017-18 are preliminary data, not for public release

	Per Pupil Expenditures*			
Matawan-Aberdeen Regional	Federal	State & Local	Total	ADE**
School Level Expenditures Not Assigned to a School	\$158	\$582	\$740	3,702.6
District Level Central Expenditures	.	\$1,956	\$1,956	3,702.6
Cambridge Park Elementary School	\$697	\$20,690	\$21,387	91.3
Matawan Regional High School	\$250	\$13,646	\$13,896	1,036.5
Matawan-Aberdeen Middle School	\$242	\$12,621	\$12,863	885.0
Cliffwood Elementary School	\$666	\$15,294	\$15,960	338.3
Lloyd Road Elementary School	\$641	\$12,828	\$13,469	572.7
Ravine Drive Elementary School	\$110	\$12,499	\$12,609	341.0
Strathmore Elementary School	\$82	\$10,102	\$10,184	437.7

Updates to the Audit Program



Updates to the Audit Program (continued)

- Added reference to guidance provided to school districts recognizing a 2018-19 reduction in state aid (March 15th notice compared to July 13th revised state aid notice) regarding the appropriation of unassigned general fund balance at June 30, 2019, to the 2019-20 general fund budget.

Data Submissions to the DOE-Finance Applications

Updates to the Audit Program (continued)

- Added requirement for the auditor to report any discrepancies, which resulted in an over/understatement of charter school/renaissance school aid, to the Office of Charter and Renaissance Schools for appropriate follow-up. Reported discrepancies may result in monetary adjustment.

Data Submissions to the DOE-Finance Applications

Updates to the Audit Program (continued)

- Updated Community Disaster Loans (CDL) – FEMA section to reflect that the CDLs matured in 2018 and repayment was required beginning in the 2018-19 year. Districts were able to negotiate a payment plan with FEMA.
- Updated sample FEMA Community Disaster Loan Note

Updates to the Audit Program

Food Service Updates:



- Added that School Food Authorities may also select to use a Fixed Price contract method. This contract method provides for payment of all costs at a pre-determined and agreed upon amount that is fixed at the inception of the contract. The fixed fee includes all administrative management and food service related costs. A Fixed Price contract may also contain an economic cost adjustment provision tied to a standard index.
- Included sample of Fixed Price Contract Operating Statement and Invoice
- Added that effective with the 2018-19 base year, FSMC contracts, New Jersey began establishing the Meal-Equivalent Conversion Factor that must be utilized by the FSMC to determine their fee for al-la-carte and adult sales.

Data Submissions to the DOE-Finance Applications



Updates to the Audit Program (continued)

AMR

- Added the **Audit Recommendation Summary** as a new section to be included in the standard format of the Auditor's Management Report.
- Added sample finding and recommendation related to compliance of presentation of timely Board Secretary and Treasurer's reports.
- Added sample finding and recommendation for audits of charter schools/renaissance school projects related to errors detected in the October 15 and last day of school enrollment counts as reflected in the Schedule of Audited Enrollments.
- Added requirement that the auditor must report any discrepancies, which resulted in an over/understatement of charter school/ renaissance school aid, to the Office of Charter and Renaissance Schools for appropriate follow-up.

Data Submissions to the DOE-Finance Applications

Updates to the Audit Program (continued)

Audit Questionnaire

- Updated the audit questionnaire #41 for charter schools/renaissance school projects to ask, “Are enrollment count errors reported as an audit finding and recommendation with potential for monetary adjustment?”

Updates to the Audit Program (continued)

Compliance Supplement

- Added guidance related to Preschool Expansion Education Aid (PEEA), which was available for districts who were partially state-funded, ECPA/ELLI/PDG, or met the criteria of 20% or more Free and Reduced lunch and 3 districts that transitioned from the federal Preschool Development Grant.

Updates to the Audit Program (continued)

Compliance Supplement

Nonpublic Auxiliary Services Aid (Ch. 192)

- Kindergarten - Compensatory Education aid is available for those nonpublic school kindergarten pupils who have attended school for over 30 days and show evidence of need which includes observational assessments, developmental screenings and samples of work to establish an academic baseline.
- Grades 1 and 2 - Compensatory Education aid is available for nonpublic school pupils in grades 1 and 2 who demonstrate evidence of need-based on the results of three of the four following measures:
 - Teacher and parent survey, interviews, observational assessments
 - Work samples collected over time, including performance-based assessments
 - Developmental screenings
 - Report cards, tests, projects

Data Submissions to the DOE-Finance Applications

Updates to the Audit Program (continued)

Compliance Supplement

Nonpublic Nursing Services Aid (Ch. 226)

- The funds expended by the school district for the administrative costs related to providing nursing services to a nonpublic school's pupils must be limited to 6% of the actual costs of providing such services or 6% of the funds allocated to the participating nonpublic school, whichever is less.

Updates to the Audit Program (continued)

Compliance Supplement

Extraordinary Aid

- Auditors are to verify that districts submit EXAID requests net of applicable SEMI Reimbursements attributable to EXAID-reported students.
- Districts directly access student-specific report detailing SEMI reimbursements through the SEMI EasyTrac application. There is a menu pick in the Reports application.

Application for State School Aid (ASSA)



School Finance

School Finance Home

Accounting and Financial Reporting

Accounting and Fiscal Guidance

Annual School District Budget

Community Eligibility Provision
(CEP) Information

Data Submission and Information

Application for Special Education
Extraordinary Aid

Application for State School Aid
Instructions

Census School District Review
Program

CSSD Tuition System

Debt Service

Audit Summary Application

School Register Summary

Indirect Cost Rate

Nonpublic School Services

Private Schools for Students with
Disabilities

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 )
- [ASSA Workpaper Instructions](#) (PDF )
- [ASSA Software -PowerPoint Presentation](#) (PDF )
- [ASSA Basics - Power Point Presentation](#) (PDF )



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 included in NJ SMART for October 2019. It summarizes the current SID Management data that will be preloaded in the ASSA. Prior to the NJ SMART snapshot date of October 15, 2019, 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.

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).

Common Audit Findings- 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.

Common Audit Findings- 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.

Common Audit Findings-Chapter I 92/I 93

- Missing 407-I 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

NJ SMART

Accurate reporting of NJ SMART data is vital. It impacts funding and performance reports.

Trainings

Are SBAs satisfied with the current available training and who actually participate?

Is there interest in DOE-provided annual regional trainings?

What is NJ SMART?

How does it affect your budget and performance reports?

How to properly use and analyze data

<https://www.nj.gov/education/njsmart/training/>



Home



Background



Student Performance



District Reports



Student IDs (SIDs)



State Data Submission



CTE Data Submission



State Assessment
Registration Submission



Optional Submission



Staff Data Submissions



Training Information



Course Roster Submission



Performance Reports
Submission



Documents for Download



NJ SMART Training and Support



NJ SMART Professional Development and Training

Each year, the New Jersey Department of Education provides over 300 NJ SMART trainings statewide via webinars on a variety of topics. In addition, new supplemental eLearning videos have been created to assist in self-paced learning. Each on demand eLearning video is designed to give a high level review of each topic and should be used in conjunction with the other NJ SMART tools and resources. Please see below for the links to the eLearning videos, trainings offered, their descriptions, and how individuals may participate in trainings. For documented resources, please see the [Documents for Downloads Page](#).

trainings offered, their descriptions, and how individuals may participate in trainings. For documented resources, please see the [Documents for Downloads Page](#).

NJ SMART eLearning Videos

Click on the links below to access the eLearning topic.

- [Submissions Overview](#): This 5-minute video provides a detailed timeline and overview of ID Managements and Submissions collected through NJ SMART.
- [New User Training](#): This 20-minute video provides a functional overview of NJ SMART, including how to get started and how to navigate the portal to manage your LEA's data.
- [District Reports](#): This 20-minute video provides an overview of District Reports, how data is populated within the reports, and a functional review of how to run and read District Reports.
- [High School Graduation Training](#): This 20-minute video covers how the High School graduation rate is calculated, the importance of reporting student data to NJ SMART, how to track cohort statuses, and how to submit a Graduation Appeal.
- [SID Management](#): This 6-minute video covers why student level data is collected, who and what should be reported, when official data is collect, and the uses of SID Management data.
- [SMID Management](#): This 5-minute video reviews why staff level data is collected, who and what should be reported, and when official data is collected.
- [State Submission](#): This 5-minute video reviews who should be reported to the submission and how the data works with SID Management throughout the school year.
- [Special Education Submission](#): This 5-minute video reviews who should be reported to the Special Education Submission and how the data works with SID Management and the States Submission throughout the school year.
- [State Assessment Registration](#): This 5-minute video looks at why State Assessment Registration data is being collected, who should be reported, when official data is collected, and how the Submission works with SID and SMID Management.
- [Course Roster Submission](#): This 5-minute video provides an overview of why the student and staff course data is collected, what should be reported to the submission, and how the submission works with the End of Year SID and SMID Snapshot.
- [Course Roster Technical](#): This 5-minute video covers the process of uploading and managing records to the Course Roster Submission and creating a successful link between the staff and student records.
- [Staff Submission](#): This 5-minute video reviews who should be reported to the Special Education Submission and how the data works with SID Management and the States Submission throughout the school year.

How to Participate in NJ SMART Webinars



Thank you!

<https://www.nj.gov/education/finance/>

Main Number- DOE Finance

609-376-3800

doe.cafr@doe.nj.gov

audsum@doe.nj.gov

assa@doe.nj.gov