

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

District: Fair Lawn Board of Education

County Office: Bergen

Period of Review: 9/16/09

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 | |
| A BUDGET PLANNING | | | | | | | | | |
| <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> | | [15] <u>10</u> | | | | | | | |
| 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 | [6] <u>3</u> | | | 3 | | | Budget Policy #6220 Budget Calendars | |
| 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). | 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. | | X | | | | | Budget timetable & NCLB needs assessment | |
| b. The district follows a budget calendar that is developed and shared with the board annually and reflects all applicable legal | | | X | | | | | Budget Calendar | |

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| A BUDGET PLANNING | | | | | | | | | |
| and management requirements. | Budget supporting documentation #2 and other budget support/tools updated annually Describe how the district's planning and budgeting processes link | | | | | | | | |
| 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. | | X | | | | | | Budget Support Doc #2 Budget Book Budget Calendar | |
| 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> | | X | | | | | | NCLB Budget on file in Asst. Supt. Office | |
| 2. The adopted and certified budget is supported by detailed documentation: | | | | | | | | | |
| a. The budget objectives and budgeted costs address <u>CAPA reports, special education and other programmatic reports, and assessed needs, as applicable, including the priority problems that have been identified as impacting student subgroup performance as measured under the federal <i>NCLB</i>.</u> | Assessment results, detailed budget support <u>CAPA and other programmatic reports</u> | 1 | X | | 1 | | | Documentation on file in Asst. Supt. Office Special Education Budget Summaries in Budget Book | |
| [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] | [1] | | | | | | Special Education Budget Summaries in Budget Book | |

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| A BUDGET PLANNING | | | | | | | | | |
| [c.] <u>b.</u> [A position control roster or similar document ensures accurate payroll estimates and projections.] <u>Budgeted positions and salaries supported and consistent with the Position Control Roster required pursuant to N.J.A.C. 6A:23A-6.8.</u> | Position control roster or similar document, payroll by account, stipends, substitutes, overtime analysis | 1 | X | | 1 | | | | Position Control Roster & Payroll Pattern Sample listed on Ed Share |
| [d.] <u>c.</u> 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 | 1 | X | | 1 | | | | Placement Spreadsheet Contracts on file in Spec. Ed Also tracked in CSI software |
| [e. Health, property, casualty and auto insurance projections are based on written vendor projections.] | [Vendor quotes, contracts] | [1] | | | | | | | |
| [f.] <u>d.</u> Appropriations for capital projects based on the district's Long Range Facilities Plan (LRFP). | LRFP | 1 | X | | 1 | | | | LRFP Submission Page On file in BA Office Also in Operations DPR |
| [g.] <u>e.</u> Other appropriation lines are supported by a trend analysis of historical expenditures. | Analysis of historical expenditures | 1 | X | | 1 | | | | CSI Expenditure Report |

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| A BUDGET PLANNING | | | | | | | | | |
| 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 | 2 | X | | 2 | | | | Monthly Transfer Reports are BOE approved. Compare "original budget" to the report in CSI. |
| TOTAL POINTS – Section A | | [15] 10 | 10 | | | | | | |

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| B. FINANCIAL AND BUDGETARY CONTROL | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|---|--|-------------|----------------|--------|-----------------------|--------------|--------|---|---|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| <i>The district has sufficient financial and budgetary controls to ensure fiscal integrity and accurate financial reporting.</i> | | 40 | | | | | | | |
| 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 and Treasurer's 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 and reconciled with the Treasurer's report within 45 days of the month's end. | | [3] 4 | X | | 4 | | | | Done monthly. Audit & BOE Minutes confirm compliance. |
| 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. | | [6] 4 | X | | 4 | | | Report contains all info as required. Reports on file in Asst. BA office. | |
| [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] | [3] | | | | | | | |

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| | | | YES | NO | SCORE | YES | NO | SCORE | |
| [3.] <u>2.</u> The district has established <u>and follows</u> formal [accounting] policies and procedures, in the following areas: | Written policies <u>and</u> procedures | [2] <u>5</u> | | | 5 | | | | |
| a. [Purchasing, including the acquisition process, preparation of Pos and approval of all claims] <u>Standard operating procedures for business functions including, accounting, purchasing, fixed assets, etc. (N.J.A.C. 6A:23A-6.6)</u> | | | X | | | | | | District developed new SOP Manual detailing info. |
| 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) <u>Approval of amounts in excess of approved purchase orders. (N.J.A.C. 6A:23A-6.10)</u> | | | X | | | | | | Policy #6470 on file in HR & BA office. |
| c. [Restricted access to personnel, payroll and other confidential data.] <u>Vehicle tracking and maintenance. (N.J.A.C. 6A:23A-6.11)</u> | | | X | | | | | | Policy #7650 on file in HR & BA office. On file at Bergen Ave. |
| d. [Work order system that tracks all maintenance requests, the worker assigned, date of completion, labor time spent, and the cost of materials.] <u>Supervision and handling of cash and other district funds, including safeguards</u> | | | X | | | | | | Policy # 6620 on file and in Ed Share. |

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| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| and procedures for petty cash funds (N.J.S.A. 18A:19-13 and N.J.A.C. 6A:23A-16.8). | | | | | | | | | |
| e. [Fixed assets, including periodic physical inventory assessments, and plans for disposal of assets.] <u>Restricted access to personnel, payroll and other confidential data.</u> | | | X | | | | | | Policy # 8320 on file and in Ed Share. |
| f. [Establishment and fiscal oversight of student activity funds. (N.J.A.C. 6A:23-2.14©)] <u>Work order system that tracks all maintenance requests, the worker assigned, date of completion, labor time spent, and the cost of materials.</u> | | | X | | | | | | School Dude Work Order System |
| g. <u>Establishment and fiscal oversight of student activity funds. (N.J.A.C. 6A:23-2.14©)</u> | | | X | | | | | | Policy #6660 also in SOP |
| h. <u>Professional services and public relations to minimize the costs. (N.J.A.C. 6A:23A-5.2)</u> | | | X | | | | | | Policy #9120 on file in HR |
| 3. <u>The maintenance of a position control roster to ensure accurate payroll. (N.J.A.C. 6A:23A:6.8)</u> | | <u>4</u> | X | | 4 | | | | Position Control Roster on file in HR |
| 4. <u>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.</u> | | | | | | | | | |

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| 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 | X | | 1 | | | | CSI expenditure report reviewed several times per week. Asst BA |
| [b. The maintenance of a position control roster or similar document to ensure accurate payroll.] | | [1] | | | | | | | |
| [c.] <u>b.</u> 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 | X | | 1 | | | | Transfer report updated daily & monitored for 10% rules. Ed Share |
| [d.] <u>c.</u> 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 | X | | 1 | | | | Chart of business office responsibilities in Ed Share. |
| [e.] <u>d.</u> 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 contractual amount. There are no confirming orders. | | [1] <u>2</u> | X | | 2 | | | | Purchasing Policy #6421 & SOP Manual |
| [f.] <u>e.</u> Purchase orders delineate the vendor, | | | | X | | 1 | | | |

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| the item or items, the quantity and the price. There are no blanket POs. | | 1 | | | | | | | |
| [g.] <u>f.</u> 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 | X | | 1 | | | | Policy#6470 implemented in CSI. |
| [h.] <u>g.</u> All checks and check-signing devices are kept in a secured location and only used by authorized personnel. | | 1 | X | | 1 | | | | Items are locked and access is limited. |
| [i. All checks are kept in a locked storage area.] | | [1] | | | | | | | |
| [j.] <u>h.</u> Manual checks represent less than one percent of the checks issued on an annual basis. (Interfund payments are excluded from this requirement.) | | 1 | X | | 1 | | | | Machine issued checks |
| [k.] <u>i.</u> All cash receipts are accounted for, physically safeguarded, deposited in a timely manner, and properly recorded. | | 1 | X | | 1 | | | | Audit states compliance |
| [l.] <u>j.</u> All fixed assets are tagged, logged and inventoried, and the disposal of any equipment is approved by purchasing agent and board of education. | | 1 | X | | 1 | | | | Fixed assets tagged & inventoried as required. |
| 5. The district adheres to the state public school contracts law for purchasing: | PO listing, contract files, annual purchasing plan | | | | 5 | | | | |

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| | | | YES | NO | SCORE | YES | NO | SCORE | |
| 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. (N.J.S.A. 18A:18A-3 and N.J.S.A. 18A:18A-8) | (aggregation), CAFR, AMR, required notification to County Sup for emergency purchases | [4] | X | | | | | | Bid Sample on Ed Share |
| b. [The district uses authorized state contracts when they are in the best interest of district.] The district uses a deliberate and efficient manner to award professional services contracts and uses the professional services exemption to bidding for services when provided by a person whose practice is regulated by law and the service requires advance knowledge and training (e.g., architect, accountant). (N.J.S.A. 18A:18A-2) | | 5 | X | | | | | | Professional Services Survey of other districts See Section E2f for survey |
| c. [The district uses emergency contracts only as authorized. (N.J.S.A.18A:18A-7)] The district uses the extraordinary unspecified services bidding exemption only when the service cannot be reasonably described by written specifications and meets all other requirements. The district's use of this exemption is narrowly construed in favor of open competitive bidding where | | | X | | | | | | EUS exemption only used when service meets requirements. |

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| possible. (N.J.S.A. 18A:18A-5 and N.J.A.C. 5:34-2) | | | | | | | | | |
| d. [The district's POs are consistent with the signed contracts from vendors providing goods and services.] The district uses competitive contracting for the allowable statutory purposes and follows all requirements. (N.J.S.A. 18A:18A-4.1 and N.J.A.C. 5:34-4) | | | X | | | | | | Competitive quotes are obtained as required & are on file with PO. |
| e. The district uses authorized state contracts when they are in the best interest of district. (N.J.S.A. 18A:18A-10) | | | X | | | | | | Dell Contract on Ed Share. Also HP |
| f. The district uses emergency contracts only as authorized. N.J.S.A. 18A:18A-7 and N.J.A.C. 5:34-6.1) | | | X | | | | | | Policy 6422 on file |
| g. The district's POs are consistent with the signed contracts from vendors providing goods and services | | | X | | | | | | PO Controls listed AP reviews documents |
| 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 | [6] 4 | X | | 4 | | | | Various Copies in Ed Share AP verifies Audit states compliance |
| 7. At least monthly, the district prepares and | Cash flow projections/report, PO | [2] 1 | X | | 1 | | | | Internal Audit Sample |

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| analyzes fiscal year cash flow projections for all funds to ensure that payments can be made on a prompt basis and to maximize investment opportunities. | listing, CAFR, AMR | | | | | | | | |
| 8. Required data and financial reports are submitted to DOE in a timely manner by required submission dates: | Verification of submission dates | 2 | | | 2 | | | | |
| a. ASSA | | | X | | | | | | Sample in Ed share |
| b. DRTRS | | | X | | | | | | Sample in Ed share |
| c. AUDSUM | | | X | | | | | | Sample in Ed share |
| d. Budget Statement (including user-friendly budget and administrator salary spreadsheet) | | | X | | | | | | On file in BA Office |
| e. Debt service data collection | | | X | | | | | | Sample in Ed share |
| f. School Register | | | X | | | | | | On file w/ Asst. Supt |
| TOTAL POINTS - Section B | | 40 | 40 | | | | | | |

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| C. ANNUAL AUDIT | | | | | | | | | |
| <i>The annual audit of the Comprehensive Annual Financial Report(CAFR) indicates that the district is fiscally stable</i> | | 25 | | | | | | | |
| 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 | 2 | X | | 2 | | | | Audit Document C-1 Audit filed timely No Recommendations listed |
| 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 | 20 | | | 20 | | | | |
| 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 30 th . | | | X | | | | | | Listed and approved by County Office |
| b. The district has no repeat audit findings of a substantive nature. | | | X | | | | | | Audit lists no repeat rec. |
| c. The district has no material weaknesses in the findings. | | | X | | | | | | Audit lists no material w. |

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| C. ANNUAL AUDIT | | | | | | | | | |
| 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). | | | X | | | | | | Document lists no year end deficits- Ed Share |
| 3. The district ends the year with no line-item over-expenditures. | CAFR, AMR | 3 | X | | 3 | | | | Document lists no year end deficits- Ed Share |
| TOTAL POINTS - Section C | | 25 | 25 | | | | | | |

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| D. RESTRICTED REVENUES | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|--|--|-----------------|----------------|----|-------|--------------|----|-------|---|
| | | | YES | NO | SCORE | YES | NO | SCORE | |
| <i>The district has sufficient and required accountability over restricted revenues, such as federal and state grants, bonds, etc.</i> | | [10] <u>15</u> | | | | | | | |
| 1. The district manages and oversees NCLB, IDEA, ARRA 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 | [3] <u>5</u> | | | 0 | | | | Audit document in Ed Share NCLB-On file w/ Asst. Supt IDEA -On file w/ Spec. Ed |
| a. The district complies with demonstration of comparability, maintenance of effort, supplement not supplant, and other federal grant fiscal requirements. | | | X | | | | | | |
| 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). | | | X | | | | | | Audit document in Ed Share NCLB-On file w/ Asst. Supt IDEA -On file w/ Spec. Ed Budget in Asst. BA office |

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| | | | YES | NO | SCORE | YES | NO | SCORE | |
| D. RESTRICTED REVENUES | | | | | | | | | |
| <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>If the district has returned funds in excess of \$1000 to DOE: 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> | | | | X | | | | | District has returned funds. Funds are mostly Non Public. Also due to enrollment & testing changes. |
| <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> | | | X | | | | | | Audit document in Ed Share NCLB-On file w/ Asst. Supt IDEA -On file w/ Spec. Ed Audit lists carryover info |

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DISTRICT PERFORMANCE REVIEW (DPR)
FISCAL MANAGEMENT**

District: Fair Lawn Board of Education

County Office: Bergen

Period of Review: _____

| | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|--|--|-------------|----------------|--------|-----------------------|--------------|--------|-----------------------|--|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| D. RESTRICTED REVENUES | | | | | | | | | |
| 2. The district submits its applications for <i>NCLB</i> , <i>IDEA</i> , <i>ARRA</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 | | | 1 | | | | D2, a,b &c have one document on Ed Share |
| 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. | | | X | | | | | | NCLB-On file w/ Asst. Supt IDEA -On file w/ Spec. Ed |
| 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. | | | X | | | | | | NCLB-On file w/ Asst. Supt IDEA -On file w/ Spec. Ed |
| c. The district submits its entitlement final reports, carryover applications (if applicable) and closeout reports by the due dates. | | | X | | | | | | NCLB-On file w/ Asst. Supt IDEA -On file w/ Spec. Ed Listed in Audit |
| 3. The district follows proper accounting procedures and expenditure of funds for restricted federal grants and restricted state grants and aid, including preschool education aid, consistent with [Edgar] <i>EDGAR</i> and OMB Circular A-87, including: | | [3] 7 | | | 7 | | | | |
| a. The district accounts separately and maintains records, by grant (<i>IDEA</i> , Title | CAFR, AMR, accounting system and reports by grant, transfer | | X | | | | | | Fund 20 accounts listed |

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

District: Fair Lawn Board of Education

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Period of Review: _____

| | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|--|--|-------------|----------------|--------|-----------------------|--------------|--------|-----------------------|---|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| D. RESTRICTED REVENUES | | | | | | | | | |
| [, IDEA-ARRA, etc) and location as required (Title 1, etc.), and/or consolidates accounts for approved school-wide programs as allowed in accordance with the approved budget. | requests, indirect cost rate 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.] <u>The district has effective control and accountability for all grant cash, property and other assets (internal controls).</u> | | | X | | | | | | Internal Controls listed in SOP Only authorized persons have access to assets. |
| c. [The district expends federal funds consistent with the allowable in OMB Circular A-87.] <u>If applicable, the district has submitted an acceptable corrective action plan that has addressed all findings from the CAFR and Single Audit, DOE monitoring and/or other monitorings/audits.</u> | | | X | | | | | | N/A |
| d. [If applicable, the district expends federal funds consistent with its approved indirect cost rate.] <u>The district expends federal funds consistent with OMB Circular A-87 to determine the reasonableness.</u> | | | X | | | | | | OMD Circulars on file in Asst. BA office Audit lists compliance |

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

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| | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|--|---|--------------|----------------|--------|-----------------------|--------------|--------|-----------------------|---|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| D. RESTRICTED REVENUES | | | | | | | | | |
| allowability and allocability of costs. | | | | | | | | | |
| e. [The salaries funded by federal grants are approved by the board as documented in the board minutes.] <u>If applicable, the district expends federal funds consistent with its approved indirect cost rate.</u> | | | X | | | | | | N/A |
| f. <u>The salaries funded by federal grants are approved by the board as documented in the board minutes and [T] the district maintains the required time and activity reports.</u> | | | X | | | | | | BOE Minutes on file |
| g. <u>The district promptly, but at least quarterly, remits interest earned on federal funds over \$100 per year.</u> | | | X | | | | | | N/A |
| 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 amount, report of available balances, board minutes | [3] <u>2</u> | | | 2 | | | | Maintained on district accounting software & Excel. |
| a. The district maintains separate accounting by project. | | | X | | | | | | CSI, Excel & Minutes |
| b. The district regularly monitors detailed accounts and oversees change orders | | | X | | | | | | CSI, Excel & Minutes |

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

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Period of Review: _____

| D. RESTRICTED REVENUES | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|--|-------------------------|----------------|----------------|--------|-----------------------|--------------|--------|-----------------------|---|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| 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. | | | X | | | | | | Audit lists compliance |
| 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. | | | X | | | | | | Fund 30 & 31 entries and journal listed |
| TOTAL POINTS - Section D | | [10] 15 | | | | | | | |

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

District: Fair Lawn Board of Education

County Office: Bergen

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| E. EFFICIENCY | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|---|-------------------------|-------------|----------------|--------|-----------------------|--------------|--------|-----------------------|----------------------------|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| <i>The district participates in programs and implements operating measures to promote the efficient expenditure of funds.</i> | | 10 | | | | | | | |
| <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 minimum of four of the following programs:</p> <p>a. Federal E-rate program</p> <p>b. Alliance for Competitive Energy Services (ACES), or documented rate better than ACES</p> <p>c. Alliance for Competitive Telecommunications (ACT), or documented rate better than ACT</p> <p>d. Transportation Jointure</p> <p>e. Shared services arrangements with other districts or municipalities for items such as snow removal, ground maintenance, administrative positions, etc.</p> | | 2 | | | 2 | | | | |
| | | | X | | | | | | Documents in Ed Share |
| | | | X | | | | | | Documents in Ed Share |
| | | | | | | | | | |
| | | | X | | | | | | Documents in Ed Share |
| | | | X | | | | | | Documents in Ed Share |

**NEW JERSEY QUALITY SINGLE ACCOUNTABILITY CONTINUUM
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FISCAL MANAGEMENT**

District: Fair Lawn Board of Education

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| E. EFFICIENCY | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) | |
|---|---|-------------|----------------|----|-------|--------------|----|-------|----------------------------|--------------------------------|
| | | | 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. | | | X | | | | | | Documents in Ed Share | |
| g. Sending/receiving relationships with neighboring districts to provide educational programs to individual students with special needs. | | | X | | | | | | | Documents in Ed Share |
| h. Other | | | | | | | | | | |
| | | | | | | | | | | |
| 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. | 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. | 3 | | | 3 | | | | | |
| 2. The district operations include four or more of the following circumstances: | | | | | | | | | | |
| a. Every general (K-12) instruction classes has 15 or more students. | | | X | | | | | | | Master Sched.w/Asst. Sup |
| b. Overtime for any given function represents less than 10% of actual expenditures on base salaries of that function. | | | X | | | | | | | OT Accounts listed in Ed Share |

**NEW JERSEY QUALITY SINGLE ACCOUNTABILITY CONTINUUM
DISTRICT PERFORMANCE REVIEW (DPR)
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| E. EFFICIENCY | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|--|-------------------------|-------------|----------------|--------|-----------------------|--------------|--------|-----------------------|--|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| c. The child nutrition program operates without a general fund transfer or subsidy. | | | X | | | | | | No transfers in audit |
| d. District is at or below the median spending for administration as reported (actuals) in the most recent Comparative Spending Guide. | | | | X | | | | | District \$23 above median for all districts. On Ed-Share |
| 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. | | | X | | | | | | District increase was 4.5% below state plan backup on Ed-Share |
| f. The district receives alternative quotes prior to any annual award of a contract for professional services. | | | X | | | | | | Prof Serv Survey complies w/ QSAC |
| g. The district offers distance learning, virtual classrooms, and/or allows students to share educational services with other educational entities where more efficient. | | | X | | | | | | Ed Tech Plan on file in BA office |
| h. Other _____ _____ | | | | | | | | | |

**NEW JERSEY QUALITY SINGLE ACCOUNTABILITY CONTINUUM
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| E. EFFICIENCY | SUGGESTED DOCUMENTATION | POINT VALUE | DISTRICT SCORE | | | COUNTY SCORE | | | COMMENTS (COUNTY USE ONLY) |
|---|---|-------------|----------------|--------|-----------------------|--------------|--------|-----------------------|--|
| | | | Y E S | N O | S C O R E | Y E S | N O | S C O R E | |
| 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 | 2 | X | | 2 | | | | District receives SEMI |
| 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 | 2 | X | | 2 | | | | Two documents in Ed Share |
| 5. The district does not incur extra charges or fees for late payments or other operational actions. | Detailed ledger | 1 | X | | 1 | | | | Detailed Ledger available in Asst. BA office |
| TOTAL POINTS - Section E | | 10 | 10 | | | | | | |

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

District: Fair Lawn Board of Education

County Office: Bergen

Period of Review: 9/17/09

TOTAL SCORING

| | POINT VALUE | POINTS EARNED | PERCENT OF TOTAL |
|---|-------------|---------------|------------------|
| Total Part A: Budget Planning | [15] 10 | 10 | 100 |
| Total Part B: Financial and Budgetary Control | 40 | 40 | 100 |
| Total Part C: Annual Audit | 25 | 25 | 100 |
| Total Part D: Restricted Revenues | [10] 15 | 10 | 67 |
| Total Part E: Efficiency | 10 | 10 | 100 |
| Total A+B+C+D+E | 100 | 95 | 95 |

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

District: Fair Lawn

County Office: Bergen

Period of Review: 9/16/09

REQUIRED SIGNATURES

Type or print the name of the individuals in the district assisting in the completion of this District Performance Review.

| POSITION | NAME | SIGNATURE |
|---|---|--|
| Chief School Administrator | Bruce Watson | <i>Bruce Watson</i> |
| District Administrative Staff | ^{Judith MORAN} ^{Natalie Lacatena} Lisa Panagia James Macella | <i>Natalie Lacatena</i> <i>James Macella</i> <i>Lisa Panagia</i> |
| Teacher | ^{Nancy Tuttle} Kelly Diee | <i>Nancy Tuttle</i> <i>Kelly Diee</i> |
| Business Administrator | JOANNE WILSON | <i>Joanne Wilson</i> |
| Curriculum & Instruction Representative | Judith MORAN | <i>Judith Moran</i> |
| Local Collective Bargaining Unit Representative | GENE KUFFEL, PRES, FLEA | <i>Gene Kuffel</i> |
| District Board of Education Member | MARY MONAHAN WALLACE | <i>Mary Monahan Wallace</i> |
| Other | RONALD M. DURSO SUBJECT SUPERVISOR | <i>[Signature]</i> |

Accuracy Verified by Chief School Administrator:

Bruce Watson

Print Name

Bruce Watson

Signature

9/16/09

Date

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

District: Fair Lawn Board of Education County Office: Bergen Period of Review: _____

-----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
