

2012-13 Contract for Excellence Final Expenditure Report

INSTRUCTIONS FOR COMPLETING THE SUPPLEMENTAL WORKSHEET

1. A separate “Building Worksheet” must be completed for each building. Districts should copy the “Building Worksheet Template” for each building in the district which was allocated Contract for Excellence funds. The tab for each building worksheet should be labeled with the name of that building. A sample “Building Worksheet” is provided to assist districts.
2. For each allowable program implemented in a building, enter by account code (including function and object code) the actual expenditures for either continuation of Existing Programs or New or Expanded Programs.
3. The subtotals and grand totals of Actual Expenditures will calculate automatically.
4. Enter “Budget, As Amended” amounts for each allowable program, for either Continuation of Existing programs or New or Expanded Programs. The budget amounts for districts who did not submit an amendment for 2012-13 will be the amounts originally allocated. The budget amounts for districts that had a budget amendment approved for 2012-13 should be the revised budget amounts. The cells where these amounts should be entered have been highlighted.
5. The total building “Budget, As Amended” will calculate automatically.
6. Any variances will calculate automatically.
7. For any building which has a variance between the “Budget, As Amended” amount and Total Actual Expenditures reported, provide an explanation of such variance on the lines provided.

IMPORTANT - CERTIFICATION PAGE – Each Contract for Excellence Superintendent or Chancellor must sign personally or through electronic signature the Certification Statement found on the tab labeled “Certification Statement”. That sheet must be submitted as a separate document at the same time as the worksheet to the Office of Educational Management Services. Both items may be sent either by mail or as an Excel, PDF or Word file attachment to an e-mail (see below for address and appropriate e-mail address) with such signature. The expenditure statement will not be considered completed until such page has been submitted. Mailed copies should be sent via certified mail to:

Office of Educational Management Services

ATTN: Contract for Excellence

Room 876 EBA

89 Washington Avenue

Albany, New York 12234

E-mails should be sent to: EMSCMGTS@MAIL.NYSED.GOV

NOTE: The following worksheet is included in Word format for illustrative purposes. Districts submitting their expenditures to SED should use the Excel format of this worksheet which is posted at http://www.p12.nysed.gov/mgtserv/C4E/implem_home.html. The Excel version includes the necessary formulas and features to complete this task.

School District: _____

Schedule for Contract for Excellence Expenditures for 2012-13

DISTRICT SUMMARY

Contract Amended: ____/____/20____

* Budget Amounts Must Reflect Any Amendments

	Continuation of Existing Programs			New Programs			Total		
	Budget, As Amended *	Actual Expenditures	Variance	Budget, As Amended *	Actual Expenditures	Variance	Budget, As Amended *	Actual Expenditures	Variance
	(Up to 25% of Total Approved Contract Amount)			(At Least 75% of Total Approved Contract Amount)					
<u>Time on Task</u>									
<u>Class Size Reduction</u>									
<u>HS or MS Restructuring</u>									
<u>Teacher/Principal Quality</u>									
<u>Full Day K or Pre-K</u>									
<u>Experimental Programs</u>									
<u>DISTRICT TOTALS</u>									

Provide explanation for any variances below:

Schedule for Contract for Excellence Expenditures for 2012-13

BUILDING WORKSHEET

BUILDING: _____

Time on Task		Class-Size Reduction		HS or MS Restructuring		Teacher/Principal Quality		Full Day K or Pre-K		Experimental Programs		Grand Totals
Continuation of Existing Programs	New Programs	Continuation of Existing Programs	New Programs	Continuation of Existing Programs	New Programs	Continuation of Existing Programs	New Programs	Continuation of Existing Programs	New Programs	Continuation of Existing Programs	New Programs	All Programs

Account Code
(Function & Object)

Actual Expenditures

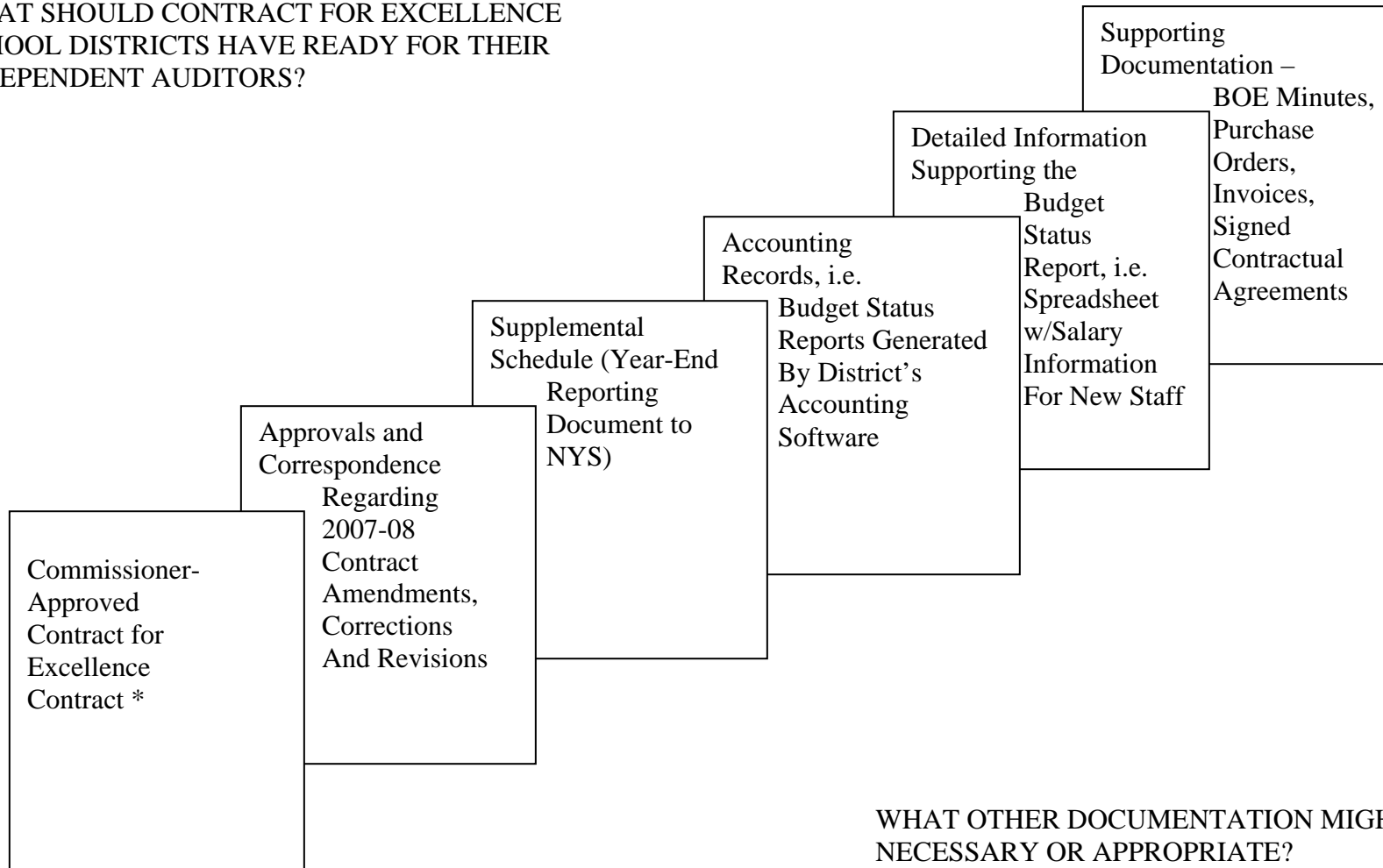
Subtotals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Totals		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00
Budget, As Amended													\$0.00
Variance													\$0.00

Total Building Variance (If this is not \$0, please provide explanation below)

**PROCEDURES FOR SCHOOL DISTRICTS AND
INDEPENDENT AUDITORS
TO MEET REQUIREMENTS OF CHAPTER 57
OF THE LAWS OF 2007
CONCERNING CONTRACTS FOR EXCELLENCE**

New York State Education Department
Albany, New York
June 2008

WHAT SHOULD CONTRACT FOR EXCELLENCE SCHOOL DISTRICTS HAVE READY FOR THEIR INDEPENDENT AUDITORS?



* Available from: <http://eservices.nysed.gov/c4e-public/selectReports.jsp>

**INDEPENDENT AUDITOR'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Name of Client

_____ Central School District
_____, New York

We have performed the procedures enumerated below, which were agreed to by the Board of Education in order to comply with the certification requirement contained within the revised Regulations of the Commission of Education Section 170.12 regarding the expenditures of the Contract for Excellence for the year ended June 30, 2008. _____ Central School District's management is responsible for the Contract for Excellence expenditures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the _____ Central School District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. We have also reported to you our findings as a result of our procedures, which are included within the body of this report.

Our procedures were as follows:

1. We reviewed the submitted Contract for Excellence application, experimental application and any amendments to each to determine if they were properly approved by the Commissioner of Education in a timely fashion and that the public comment process procedures were followed.
2. We determined if the School District established an appropriate accounting system to clearly identify costs associated with the Contract for Excellence and that the accounting system captured building level costs.
3. We selected a sample of transactions to support disbursements of at least 5% of the total Contract for Excellence expenditures, selecting equally from both maintenance of district programs and new and expanded programs, to determine the following:
 - a. Transactions were properly documented with original vendor invoices, purchase orders, approved contracts, other original source documentation, timesheets, and/or C4E payroll certification.

- b. Accounting for these transactions has been separately identified at the school building level within the accounting system and represent a type of expenditure that was included in the approved building plan.
- c. Expenditures were properly classified on the supplemental schedule provided to the NYS Education Department and are consistent with the terms and objectives of the approved contract as certified by the Superintendent or Chancellor.

Our Findings are as follows:

(SAMPLE)

1. Payroll expenditures were not clearly identified for additional tutoring for selected students.
2. The accounting system did not account for expenditures down to the code and object level by school building and Contract for Excellence program.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Contract for Excellence expenditures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of _____ Central School District and is not intended to be and should not be used by anyone other than the specified party(ies).

_____, 2008

ATTACHMENT D

Description of Contract for Excellence Allowable Programs and Activities

Increased Time on Task - Reflect programs designed to increase pupil instructional time. These activities include: longer school days and years; dedicated instructional blocks (e.g., a longer block of instruction in a core content area such as Mathematics or English Language Arts); individualized tutoring; and the provision of student support services which may include, but are not limited to, guidance, counseling, attendance, parent outreach, behavioral support, or instruction in study skills which are needed to support improved academic performance.

Class Size Reduction – Activities designed to reduce class sizes, such as the creation or construction of more classrooms and school buildings, the placement of more than one teacher in a classroom or methods to otherwise reduce the student to teacher ratio.

High School or Middle School Restructuring - Focuses on expanding challenging academic content and instructional opportunities to middle and high school grade students, while at the same time restructuring these schools, such as, but not limited to: changing grade spans (e.g., changing a grade 6-8 school to one spanning grades 5 to 8), creating grade nine academies, schools within schools, and/or different teams of teachers to deal with the different needs of students.

Teacher and Principal Quality Initiatives - Are those activities which as the title suggests, aim to raise the quality of the teaching and principal workforce in Contract schools in order to ensure that teachers and principals are appropriately certified and that all teachers of core academic subjects are highly qualified. The allowable activities under this program option are: teacher recruitment and retention strategies; mentoring programs for new (i.e., in the first two years of an assignment) teachers; incentive programs to encourage highly qualified teachers to work in low performing schools (provided that such programs shall not use funds for school-wide or district-wide salary enhancements or raises); and teacher and principal coaches.

Full-Day Kindergarten or Pre-Kindergarten - Those K and pre-K instructional programs that are either 1) a full (as opposed to a half) day in length, for 5 and 4 year olds, respectively and which conform to the State student performance indicators; or 2) a full day program which include additional hours to meet the needs of children and families and community-based agencies (i.e. other caregivers). Pre-K allowable programs include those designed to increase the integration of students with disabilities.

Experimental Programs - Are those interventions other than the other five above which the district has some theoretical basis, research or evidence to suggest will improve student performance. Experimental programs must be accompanied by a detailed evaluation plan to be conducted by an institution of higher education or a research firm as to the effectiveness of the experiment at raising achievement.

ATTACHMENT E

Accounting For Contracts for Excellence

Contract for Excellence expenditures must be accounted for in such a manner that allows for the aggregation and disaggregation by school building and allowable program. Districts will also need to be able to provide information that substantiates whether or not Contract for Excellence expenditures were for new programs or to support pre-existing programs. For any accounting of Contract for Excellence expenditures, the Uniform System of Accounts must still be followed and adhered to.

Both the district’s independent auditor and New York State will be reviewing, verifying and using the financial data provided by the district. Any questions regarding the accounting for or auditing process of Contract for Excellence expenditures should be addressed to the district’s independent auditor or the Office of Educational Management Services at the New York State Education Department (emscmgt@mail.nysed.gov or 518-474-6541).

For purposes of amending a Contract for Excellence, districts must still follow board-established policies and procedures for budget transfers. An amendment to a district’s Contract does not relieve the district of its duty “to keep the incurred obligations within the amount of the total annual appropriations voted or authorized, and the prior year’s outstanding encumbrances...” as per Section 170.2(k) of the Commissioner’s Regulations or to make transfers to and from appropriate budgetary account codes. Procedures for amending district Contracts for Excellence can be found on SED’s website (www.emsc.nysed.gov/mgtserv/C4E/).

The table below fleshes out the *expected* expenditure categories and object codes for the various C4E program activities of which districts may avail themselves. Note that this is not exhaustive but it provides guidance to auditors concerning specific data that can be verified to meet legislative requirements. (It is worth noting that this table is not a financial schedule or a system of accounts: that is, one should not nor would we require a district to list different account codes on the same line. Rather, it associates C4E allowable programs with the expected account codes for the expenditures categories that districts are likely to have for each of the five C4E program activities.)

Expected Expenditure Codes for C4E Programs					
Allowable Programs	Expected Applicable Object Codes for Program	Operating Expenditure Category	Object Code	Capital Expenditure Category	Object Code
ToT	.15, .16, .4, .8	Instructional Salaries	.15	Principal on Indebtedness	.6
CSR	.15, .2, .6, .7, .8	Non-Instructional Salaries	.16	Interest on Indebtedness	.7
HS/MS	.2, .4, .45, .49, .6, .7	Equipment or other Capital Outlay	.2		
TPQI	.16, .4, .49	Contractual Expenditures	.4		
FPK/K	.15, .2, .6, .7, .8	Materials and Supplies	.45		
EXP	Any and/or All	BOCES Expenditures	.49		
		Employee Benefits	.8		

C4E Payroll Certification

This certification is to be utilized to certify that employee's payroll costs have been properly charged to the Contract for Excellence program and that the employee has worked on this program during the year. If the employee's time is split between the C4E program and another program the appropriate FTE allocation should be identified. This Certification must be completed by the administrator responsible for supervising the employee completing the service.

Quarterly Certification for C4E program expenditures

Employee Name: _____

Employee Position: _____

Period Covered: _____

FTE allocation

<u>Program Name</u>	<u>Coding</u>	<u>FTE</u>	<u>Amount</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total FTE (must equal 100%) _____

I certify that the above individual has performed services allocated to the code(s) and period identified above.

Print Name _____ Title _____

Signature _____