

**Douglas County School District
Balanced Scorecard
Finance/A.P.**

*Red = Urgent
Yellow = On Watch
Green = Maintenance*

Policy	Performance Measure	Data Supplier	Unit of Measure		2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	Priority
Responsive Governance											
1. Leadership											
EL 1.7.9	CAFR completed/GFOA financial standards met for prior year by Nov. 30	FINANCE	Yes/No	Target	Yes	Yes	Yes	Yes	Yes	Yes	
				Results	Yes	Yes	Yes	Yes			
EL 1.7.9	Annual audit and single audit opinions from external auditors are unqualified with an opinion date not later than mid September	FINANCE	Date	Target	15-Sep	15-Sep	15-Sep	15-Sep	15-Sep	15-Sep	
				Results	5-Sep	3-Sep	16-Sep	15-Sep			
	Moody's Investor Rating at Aa or higher	FINANCE	Rating	Target	Aa3	Aa3	Aa3	Aa3	Aa2	Aa2	
				Results	Aa3	Aa3	Aa3	Aa3	Aa2		
	Fitch Service Rating at Aa or higher	FINANCE	Rating	Target	AA	AA	AA	AA	AA	AA	
				Results	AA	AA	AA	AA	AA	AA	
	Submit quarterly grant reimbursements within 15 days of end	FINANCE	% submitted	Target	100%	100%	100%	100%	100%	100%	
				Results	N/A	N/A	100%	100%			
Effective Use of Resources											
2. Staff Focus											
	Employee turnover	FINANCE	% of turnovers per year	Target	<5%	<5%	<5%	<5%	<5%	<5%	
				Results	N/A	N/A	N/A	14%			
	Business Office Internal Survey	FINANCE	Mean (1-5 scale)	Target	4.25	4.25	4.25	4.25	4.25	4.25	
				Results	4.03	3.98	N/A	3.95			
3. Stakeholder Focus											
	External Survey (internal customers)	FINANCE	Mean (1-4 scale)	Target	3.40	3.40	3.40	3.40	3.40	3.40	
				Results	N/A	N/A	N/A	3.34			
4. Process Management											
	Process payments within 5 days	A/P	%	Target	80%	80%	80%	80%	80%	80%	
				Results	N/A	N/A	N/A	64.09			
EL 1.7.1	Prompt payments within 30 days	A/P	%	Target	80%	80%	80%	80%	80%	80%	
				Results	77%	78%	78%	80%			
EL 1.7.7	% Funds invested per board policy	FINANCE	%	Target	100%	100%	100%	100%	100%	100%	
				Results	100%	100%	100%	100%			
EL 1.7.2	Board notification of debt obligations in revenue	FINANCE	Yes/No	Target	Yes	Yes	Yes	Yes	Yes	Yes	
				Results	Yes	No	Yes	Yes			
EL 1.7.10	Acceptance of revenues that are legal and consistent with mission and values of DCSD	FINANCE	Yes/No	Target	Yes	Yes	Yes	Yes	Yes	Yes	
				Results	Yes	Yes	Yes	Yes			

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Policy	Performance Measure	Data Supplier	Unit of Measure		2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	Priority
Effective Use of Resources											
5. Finance											
	Operated within department budget	FINANCE	Yes/No	Target	Yes	Yes	Yes	Yes	Yes	Yes	
				Results	Yes	Yes	Yes	Yes			
	Operated within department budget	A/P	Yes/No	Target	Yes	Yes	Yes	Yes	Yes	Yes	
				Results	Yes	Yes	Yes	Yes			
	% of total General Fund budget	FINANCE	%	Target	</=0.1%	</=0.1%	</=0.1%	</=0.1%	</=0.1%	</=0.1%	
				Results	N/A	0.11%	0.10%	0.10%			
	% of total General Fund budget	A/P	%	Target	</=.09%	</=.09%	</=.09%	</=.09%	</=.09%	</=.09%	
				Results	N/A	0.11%	0.09%	0.09%			
	# of COP's issued	FINANCE	#	Target							
				Results		1			1		
	\$ value of COP's issued	FINANCE	\$	Target							
				Results		5,075,000			13,830,000		
	GOB bond sale	FINANCE	#	Target							
				Results		1	1		1		
	GOB refunding	FINANCE	#	Target							
				Results			2		1		
	\$ value of GOB	FINANCE	\$	Target							
				Results		65,000,000	34,999,956		149,999,942		
	\$ value of GOB refundings	FINANCE	\$	Target							
				Results			170,820,000		44,115,000		
	Bond referenda	FINANCE	\$	Target							
				Results		100,000,000			200,000,000		
	Budget override	FINANCE	\$	Target							
				Results		17,000,000			5,000,000		