

Fiscal Management	ROXBURY TOWNSHIP (4560)			
Indicator	Point Value	District Score Yes or N/A = 1 No = 0	County Score Yes or N/A = 1 No = 0	Comments
1. Monthly district board of education secretary's reports are completed and reconciled without exceptions and submitted to the district board of education within 60 days of the month's end for approval, pursuant to N.J.S.A. 18A:17-9.	6	1	0	All board secretary reports are completed, reconciled, and approved within the 60 day timeline.
2. A standard operating procedures (SOP) manual for business functions is maintained, updated and implemented pursuant to N.J.A.C. 6A:23A-6.6. The SOP manual includes a system of internal controls in accordance with N.J.A.C. 6A:23A-6.4 to prevent the over-expenditure of line item accounts and to safeguard assets from theft and fraud and includes a section that details purchasing procedures.	8	1	0	The Business Administrator maintains and updates the SOP as needed.
3. The annual audit of its Comprehensive Annual Financial Report (CAFR) and other supporting forms and collections (Auditor's Management Report (AMR), Federal Data Collection Form, and Audit Summary) have been filed by the due date set forth in N.J.S.A. 18A:23-1.	4	1	0	The audit was completed and filed within the 5 month window of the end of the prior fiscal year.
4. The school district:				
a. Implements a corrective action plan (CAP) that addresses all audit recommendations and is acceptable to the Department (as required);	4	1	0	All corrective action plans have been implemented to address audit recommendations.
b. Reports no repeat audit findings of a substantive nature in the CAFR or AMR.	4	1	0	No repeat findings of a substantial nature.
c. Reports no material weaknesses or significant deficiencies in the CAFR or AMR.	4	1	0	No reports of material weakness or significant deficiencies in either the CAFR or AMR.

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d. Ends the year with no deficit balances and no line item over-expenditures in the general fund, (on the budgetary basis of accounting) special revenue fund, capital projects fund, or debt service fund (other than permitted under State law and GAAP).	4	1	0	Ended the year with no deficit balances in any fund.
5. Entitlement and discretionary grants are managed and overseen as required. Specifically, the school district:				
a. Submits initial applications, revisions, and final reports for all entitlement and discretionary grants by published due dates and expends Federal funds consistent with the approved indirect cost rate and grant application.	2	1	0	All grants are maintained and expended appropriately.
b. Budgets grant funds according to the approved application and spends grant funds as budgeted. Amendments and budget modifications are completed for charges that exceed the applicable threshold of 10 percent or for modifications that require opening new budget lines.	2	1	0	All grants are prepared, maintained and expended appropriately.
c. Shows evidence of required consultations with nonpublic schools for each required State- and federally funded program and expends nonpublic school allocations as required. If funds are not expended for nonpublic school services, the school district specifies the reason the funds were not spent and provides evidence of consulting with nonpublic schools regarding the use of unexpended funds.	2	1	0	The Assistant Superintendent and Business Administrator both meet with the non public schools to discuss allocations.
d. Approves salaries funded by Federal grants as documented in district board of education minutes and maintains the required time and activity reports.	2	1	0	Yes, all approved salaries funded by federal grants are documented in the agenda as such. All time and activity reports are maintained by the payroll office.
6. Proper oversight and accounting of capital projects accounted for in Fund 30 are provided. Specifically, the school district:				

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a. Maintains separate accounting by project.	4	1	0	All capital projects have their own individual account number.
b. Monitors the detailed accounts regularly and oversees change orders to ensure/certify funds are available.	4	1	0	Monitors monthly to ensure funds are available.
c. Spends within the authorized amount, unless proper approvals have been received to raise additional funds to augment the authorized amount.	4	1	0	Only spends what has been approved by the Board.
d. Conducts the proper fiscal close-out of completed projects, including proper transfer of interest earned annually to the debt service and/or general fund.	4	1	0	All projects are fiscally closed out upon completion.
7. Projects consistent with the approved long-range facilities plan are implemented, reviewed, and revised, pursuant to N.J.A.C. 6A:26-2.	2	1	0	All projects undertaken are listed in the LRFP. The LRFP is maintained by the Business Administrator and is updated as necessary.
8. County office approval has been granted for emergent projects, pursuant to N.J.A.C. 6A:26-3.14.	2	1	0	Did not apply for fiscal year 18-19
9. Annual health and safety reviews:				
a. Have been conducted once per year in each building using the Annual Facilities Checklist -- Health and Safety Evaluation of School Buildings. (N.J.A.C. 6A:26-6.1, 6.2, 6.3, and 12 and 6A:19-6)	5	1	0	Yes, all buildings received a Health and Safety Evaluation
b. Meet the "100% item" section in the Annual Facilities Checklist -- Health and Safety Evaluation of School Buildings, which means all items are in compliance in all buildings.	5	1	0	Yes

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c. Meet the "80% item" section Annual Facilities Checklist -- Health and Safety Evaluation of School Buildings, which means at least 80 percent of items are in compliance in all buildings.	2	1	0	Yes
10. A budget calendar that is developed and shared with the district board of education annually and that reflects all applicable legal and management requirements, pursuant to N.J.S.A. 18A:22-7, is followed. This development timeline includes input from all relevant programmatic staff for requirements and materials needed for teaching and student learning.	6	1	0	Yes, a budget calendar is developed and shared annually with input from district cabinet members.
11. All persons employed as a buildings and grounds supervisor, as defined in N.J.S.A. 18A:17-49, possess a valid authorization from the Department to serve as a certified educational facilities manager.	4	1	0	Last year our Facilities Director John Baumann was a CEFM. Our new Director, Peter Riffel, is a CEFM as well.
12. The transfer of funds during the budget year is made in accordance with N.J.S.A. 18A:22-8.1 and 8.2 and complies with all budgetary control provisions, pursuant to N.J.A.C. 6A:23A-16.10.	4	1	0	All transfers are approved by the Board in compliance with NJSA 18A:22-8.1 and NJAC 6A:23A-16.10
13. Fiscal-year cash flow management for all funds is prepared and analyzed on a regular basis to ensure payments can be made on a prompt basis.	4	1	0	Fiscal year cash flow is monitored regularly by the Business Administrator as well as Treasurer of School Monies
14. Reimbursement requests for Federal grant awards are submitted in a timely manner for the actual amount of incurred expenditures.	4	1	0	Federal grant reimbursements requests are submitted in a timely manner

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15. The district board of education approves purchase orders approved by only the purchasing agent and issued in advance of goods received or services rendered and encumbered for the full contractual amount. There are no confirming orders.	4	0	0	Although this is something that we strive for, the Business office cannot guarantee that there are no confirming orders in the entire district.
Fiscal Management Total	100	96	0	