

**2012-2013 SCHOOL DISTRICT & CHARTER SCHOOL ADMINISTRATIVE
QUESTIONNAIRE**

(To Be Completed by the Board Secretary/ Business Administrator)

Auditors should retain this questionnaire in their workpapers. The department may at a future time request this document for use in assessing potential need for further guidance and training.

1. a. Were all salaries of administrative staff requiring a school administrative, principal or school business administrative certificate recorded in administrative functions 230, 240, and 25X?

Yes _____

_____ No _____

- b. If no to 1a, is the coding consistent with prior years? Yes _____ No _____

- c. If no to 1a, please list the position, the account coding and the rationale for account classification other than administration (attach additional sheet if necessary):

2. Is there a decline in administrative expenditures relative to total general fund expenditures from the previous year? Yes _____

No _____

- If yes, is the decline the result of reclassification or allocation of salaries?

Yes _____ No _____

Please provide an explanation for any fluctuation (attach additional sheet if necessary):

3. Were there any salaries recorded in functions 230, 240, and 25X in the prior year and not in the current year?

Yes _____ No _____

If yes, please list the position, the account coding and the rationale for the change (attach additional sheet if necessary):

4. Were there any non-certificated administrative staff allocated to a support function (exclude clerical positions)? Yes _____

_____ No _____

If yes, please list the position, account classification, and allocation method used (attach additional sheet if necessary):

**2012-2013 SCHOOL DISTRICT & CHARTER SCHOOL ADMINISTRATIVE
QUESTIONNAIRE**

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5. Were any supervisor positions, with the exception of “supervisors of instruction,” requiring a principal or supervisory certification allocated to a support function?

Yes _____ No _____

If yes, please list the position, account classification, and allocation method used
(attach additional sheet if necessary):

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6. Did any of the administrative functions (functions 230, 240, and 25X) have salary expenditures for administrators and no related clerical support salaries? For example, salaries are recorded in function 240-103, salaries of principals/vice principal but nothing was reported in function 240-105, salaries of secretarial and clerical assistants.

Yes _____ No _____

If yes, please list the function(s) and rationale (attach additional sheet if necessary):

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7. Were there any other line-item transfers or additional appropriations of surplus or unbudgeted revenue to an administrative function? Yes

_____ No _____

ADMINISTRATIVE QUESTION No. 8 IS ONLY APPLICABLE TO SCHOOL DISTRICTS:

8. Did the school district (regular and county vocational) receive a “Warning” edit produced with the 2012-2013 final budget certified for taxes stating that the 2011-12 budgeted per pupil legal costs, revised as of February 1, 2012 is greater than 130% of the state average per pupil legal costs (\$47 per pupil for the 11-12 original budget)?

Yes _____ No _____

8a. Enter the June 30, 2012 district amount for your district from indicator 8A of the *2013 Taxpayer Guide For Education Spending* – Legal Svc. (Actual cost per pupil):\$_____

<http://www.state.nj.us/education/guide/2013/ind08a.shtml>

8b. 130% of the statewide average for year ending 6/30/12 per the *2013 Taxpayer’s Guide to Education Spending*: \$44

8c. *N.J.A.C. 6A:23A-5.2(a)(3)* requires that where the district’s audited (pre-audit year, 6/30/12) per pupil legal costs (8a) exceeds the audited statewide average for that year (8b), the district is required

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QUESTIONNAIRE**

to implement the cost containment procedures detailed at *N.J.A.C. 6A:23A-5.2 (a)(3)(i)* through ((iv), or provide evidence that the implementation of those procedures would not result in a reduction of costs. If 8a above exceeds 8b above, has the district implemented the cost reduction procedures required by resolution adopted at the earliest board of education meeting subsequent to the 6/30/13 year end?

Yes _____ No _____

If “Yes” please provide evidence of the implementation of the required procedures by board resolution. If “No” to 8c, please provide the auditor with evidence to support the assertion that such procedures would not result in a reduction of costs.