

**2015-16 SCHOOL DISTRICT, CHARTER SCHOOL AND RENAISSANCE SCHOOL PROJECT  
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):

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**FOR CHARTER SCHOOLS AND RENAISSANCE SCHOOL PROJECTS ONLY-**

d. Were all administrative expenditures recorded and reported on the Board Secretary Report, on the Budgetary Comparison Schedules reported in the CAFR, and reported in Audsum in sufficient detail to comply with the New Jersey Chart of Accounts? Yes \_\_\_\_\_ No \_\_\_\_\_

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):

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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):

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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):

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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 NOT APPLICABLE TO CHARTER SCHOOLS/RENAISSANCE SCHOOL PROJECTS:

8. Did the school district (regular and county vocational) receive a “Warning” edit (#308) produced with the 2015-16 final budget certified for taxes stating that the 2014-15 budgeted per pupil legal costs, revised as of February 1, 2015 is greater than 130% of the state average per pupil legal costs (\$51 per pupil for the 14-15 original budget)?

Yes \_\_\_\_\_ No \_\_\_\_\_

8a. Enter the June 30, 2015 (2014-15 actual costs - per pupil amount) for your district from indicator 8A of the 2016 Taxpayer Guide for Education Spending – Legal Svc. (Actual cost per pupil):

\$ \_\_\_\_\_ (8a.)

<http://www.state.nj.us/education/guide/2015/ind.shtml>

8b. 130% of the audited statewide average for year ending 6/30/15 per the 2016 Taxpayer’s Guide to Education Spending (released spring 2016): (\$46\*1.30%) \$ 60 (8b.)

8c. N.J.A.C. 6A:23A-5.2(a)(3) requires that where the district’s audited (pre-audit year, 6/30/15) per pupil legal costs (8a) exceeds the audited statewide average for that year (8b), the district is required to implement the cost containment procedures no later than the earliest board of education meeting subsequent to the next year end 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 release of the 2016 Taxpayer Guide to Education Spending?

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.