

**ADVISORY BOARD OF
EDUCATION OF THE
CITY OF CAMDEN
SCHOOL DISTRICT
COUNTY OF CAMDEN**

**AUDITOR'S MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS-
FINANCIAL, COMPLIANCE
AND PERFORMANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**



CITY OF CAMDEN SCHOOL DISTRICT
Auditor's Management Report on Administrative
Findings - Financial, Compliance and Performance

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**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

The State Superintendent and
Members of the Advisory Board of Education
City of Camden School District
County of Camden, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Advisory Board of Education of the City of Camden School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2024, which were separately issued in the Annual Comprehensive Financial Report dated January 14, 2025, except as to note 21, which is as of April 15, 2025.

As part of our audit, we also performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is issued in conjunction with the Annual Comprehensive Financial Report of the Advisory Board of Education of the City of Camden School District, for the fiscal year ended June 30, 2024, and is intended for the information of the School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Todd R. Saler
Certified Public Accountant
Public School Accountant No. CS 02195

Voorhees, New Jersey
January 14, 2025, except as to note 21 in the Annual Comprehensive Financial Report, which is as of April 15, 2025

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

SCOPE OF AUDIT

The audit covered the financial transactions of the Board Secretary / School Business Administrator, the activities of the Advisory Board of Education and the records of the various funds under the auspices of the Advisory Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

Fire insurance coverage was carried in the amounts as detailed on exhibit J-20, insurance schedule, contained in the School District's Annual Comprehensive Financial Report (ACFR).

Official Bonds (N.J.S.A. 18A: 17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Denise Kinney	Interim Board Secretary / School Business Administrator	\$1,480,000.00

P.L.2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A.18A:16-13.3 (Chapter 44) submitted for the year under audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the School District.

The School District data certification was completed by the chief school administrator. The School District Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The School District made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING

Examination of Claims

Sampled claims paid during the fiscal year under audit did not indicate any reportable noncompliance with respect to signatures, certification, or supporting documentation.

Payroll Account

The net salaries of sampled employees of the School District were deposited in the net payroll account. Employees' payroll deductions and the employer's share of fringe benefits were deposited in the payroll agency account.

Sampled payrolls were approved by the Superintendent and were certified by the Board Secretary / School Business Administrator.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefit premium withholdings due to the general fund.

Sampled payrolls were delivered to the Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Employee Position Control Roster

A sample of the Employee Position Control Roster indicated that it was in satisfactory condition and was approved by the county office submission with the 2023-2024 budget review checklist.

Encumbrances and Accounts Payable

A sample of outstanding issued purchase orders was made as of June 30 for proper classification of orders as encumbrances and accounts payable. Our sample did not indicate any reportable noncompliance with respect to classification of orders.

Travel

Our procedures performed on travel expenditures during the fiscal year under audit did not indicate any reportable noncompliance.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our randomly sampled expenditure transactions. We also tested the coding of all expenditures included in our compliance and single audit sampling procedures. In addition, a sample was selected that specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. Our samples did not indicate any reportable noncompliance with respect to classification of expenditures.

Board Secretary's Records

Our audit of the financial and accounting records maintained by the Board Secretary indicated that they were in satisfactory condition.

Pupil Transportation

We performed procedures over transportation related contracts and purchases. It appears the School District complied with proper bidding procedures and award of contracts.

Finding No. 2024-001 (ACFR Finding No. 2024-001)

Several differences were identified between the School District's supporting documentation and the submitted DRTRS report.

Recommendation

That the submitted DRTRS report agrees to the School District's supporting documentation.

Our audit procedures included a sample of on-roll status reported in the 2023-24 District Report of Transported Resident Students (DRTRS). The information that was reported on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the schedule of audited enrollments.

We performed procedures over transportation related contracts and purchases. It appears the School District complied with proper bidding procedures and award of contracts.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (E.S.S.A.)

The E.S.E.A. financial exhibits are contained within the special revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I, II, III and IV of the Every Student Succeeds Act.

The audit of compliance for E.S.E.A. did not indicate any reportable noncompliance.

Other Special Federal and / or State Projects

The School District's other special projects were approved as listed on exhibits K-3 and K-4 located in the ACFR.

Our audit of the federal and state funds on a sample basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the special revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned other special projects.

The audit of compliance for other special projects did not indicate any reportable noncompliance.

TPAF Reimbursement

Our audit procedures included a sample of the biweekly reimbursements filed with the Department of Education for School District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's final report(s) for all federal awards for the School District to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the School District for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management and N.J.S.A. 18A:66-90. The expenditure was inspected subsequent to the reimbursement and no exceptions were noted.

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and the school contracts in general, are available on the following website:

https://nj.gov/dca/dlgs/programs/NJ_LAPL.shtml

Current statute is posted on the New Jersey Legislature website at:

<http://www.njleg.state.nj.us/>

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000.00 (with a Qualified Purchasing Agent) and \$32,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$20,200.00 for 2023-24.

The School District's Advisory Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

SCHOOL PURCHASING PROGRAMS (CONT'D)**Contracts and Agreements Requiring Advertisement for Bids (Cont'd)**

Based on the results of our audit, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

SCHOOL FOOD SERVICE

The financial transactions and statistical records of the school food service fund were audited. The financial accounts, meal count records, and eligibility applications were tested on a sample basis. No exceptions were noted.

Cash receipts and bank records were sampled for timely deposit. No exceptions were noted.

The School District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC cost reimbursable or fixed price or non-competitive emergency procurement contract / addendum were inspected and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$125,000.00. The operating results provision has not been met. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the food service account and reconciled to supporting documentation at least annually.

Expenditures should be separately recorded as food, labor, and other costs. Vendor invoices were sampled and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Net cash resources did not exceed three months average expenditures.

Sampled time sheets were tested and labor costs verified. Payroll records were maintained on all sampled school food service employees authorized by the School District. No exceptions were noted.

Sampled applications for free and reduced price meals were tested for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications and / or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was inspected for uniform administration throughout the school system.

USDA Food Distribution Program (food and / or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The statement of revenues, expenses, and changes in fund net position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the ACFR.

SCHOOL FOOD SERVICE (CONT'D)

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted / certified in a timely manner.

Finding No. 2024-002 (ACFR Finding 2024-002)**Information on the Federal Program**

U.S. Department of Agriculture

Child Nutrition Cluster (Federal Award Year 10/1/23 to 9/30/24):

Passed-through N.J. State Department of Agriculture:

School Breakfast Program (Assistance Listing 10.553) (FAIN 241NJ304N1099)

National School Lunch Program (Assistance Listing 10.555) (FAIN 241NJ3041099)

Supply Chain Assistance Award (Assistance Listing 10.555) (FAIN 231NJ3041099)

National School Snack Program (Assistance Listing 10.555) (FAIN 241NJ3041099)

Child Nutrition Cluster (Federal Award Year 7/1/23 to 6/30/24):

Passed-through N.J. State Department of Agriculture:

Summer Food Service Program for Children (Assistance Listing 10.559) (FAIN 241NJ304N1099)

Passed-through the City of Camden:

Summer Food Service Program for Children (Assistance Listing 10.559) (FAIN 241NJ304N1099)

Condition

In several instances, the School District's edit check worksheets did not agree with the number of meals requested for Federal reimbursement. Additionally, there were three instances where the food service daily meal count report did not agree with the School District's edit check worksheets.

Recommendation

That the School District's food service daily meal count reports agree with the edit check worksheets in order to request the appropriate amount of Federal reimbursement.

STUDENT BODY ACTIVITIES

Our audit of the financial and accounting records for student activities indicated that they were in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a sample of information reported in the October 13, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income, and bilingual. We also performed an inspection of the School District procedures related to its completion. The information on the A.S.S.A. was compared to the School District workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the schedule of audited enrollments.

Finding No. 2024-003 (ACFR Finding No. 2024-003)**Information on the State Program**

New Jersey Department of Education:

State Aid Public (State Award Year 7/1/23 – 6/30/24):

Equalization Aid (G.M.I.S. No. 495-034-5120-078))

Special Education Categorical Aid (G.M.I.S. No. 495-034-5120-089)

Security Aid (G.M.I.S. No. 495-034-5120-084)

Adjustment Aid (G.M.I.S. No. 495-034-5120-085)

Condition

The School District's workpapers and corresponding documentation did not agree with the submitted A.S.S.A. report and, as a result, differences were identified.

Recommendation

That the School District's workpapers and corresponding documentation agree with the submitted A.S.S.A. report.

FACILITIES AND CAPITAL ASSETS

Our audit of the financial and accounting records for facilities and capital assets indicated that they were in satisfactory condition.

MISCELLANEOUS

Continuing Disclosure Agreements

Not applicable - no outstanding bonds

Testing for Lead of All Drinking Water in Education Facilities

The School District complied with all the requirements of N.J.A.C. 6A:26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The School District submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings with the exception of the following, which are repeated in this year's recommendations noted as the current year finding listed below:

<u>Prior Year Finding No.</u>	<u>Current Year Finding No.</u>
2023-001	2024-001
2023-003	2024-003

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2024.

ACKNOWLEDGMENT

We received the complete cooperation of all of the officials of the School District, and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

Bowman & Company LLP

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Certified Public Accountants
& Consultants

Todd R. Saler

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Certified Public Accountant
Public School Accountant No. CS 02195

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Meal Count Activity
Food Service Fund
Number of Meals Served and (Over) / Underclaim - Federal
Enterprise Fund
For the Fiscal Year Ended June 30, 2024

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>Estimated (Over) / Under Claim</u>
National School Lunch (High Rate)	Paid				-	\$ 0.42	\$ -
	Reduced				-	3.87	-
	Free	<u>1,440,956</u>	<u>34,235</u>	<u>34,104</u>	<u>(131)</u>	4.27	<u>(559.37)</u>
	Total	<u>1,440,956</u>	<u>34,235</u>	<u>34,104</u>			<u>(559.37)</u>
National School Lunch	HHFKA - PB Lunch Only	<u>1,440,956</u>	<u>34,235</u>	<u>34,074</u>	<u>(161)</u>	0.08	<u>(12.88)</u>
School Breakfast (Regular Rate)	Paid				-	0.38	-
	Reduced				-	1.98	-
	Free	<u>1,851</u>	<u>46</u>	<u>46</u>	<u>-</u>	2.28	<u>-</u>
	Total	<u>1,851</u>	<u>46</u>	<u>46</u>	<u>-</u>		<u>-</u>
School Breakfast (Severe Need Rate)	Paid				-	0.38	-
	Reduced				-	2.43	-
	Free	<u>1,031,328</u>	<u>24,035</u>	<u>21,641</u>	<u>(2,394)</u>	2.73	<u>(6,535.62)</u>
	Total	<u>1,031,328</u>	<u>24,035</u>	<u>21,641</u>	<u>(2,394)</u>		<u>(6,535.62)</u>
After School Snacks	Paid					0.10	-
	Reduced	-	-	-	-	0.58	-
	Free (Area Eligible)	<u>60,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	1.17	<u>-</u>
	Total	<u>60,077</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
CACFP (d) - Food	Free	<u>63,934</u>		<u>467</u>	<u>467</u>	4.25	<u>1,984.75</u>
CACFP (d) - Cash-in-lieu of USDA Foods	Free	<u>63,934</u>		<u>467</u>	<u>467</u>	0.295	<u>137.77</u>
Total Net Underclaim / (Overclaim)							<u>\$ (4,985.36)</u>

CITY OF CAMDEN SCHOOL DISTRICT
Schedule of Net Cash Resources
Net Cash Resources Did Not Exceed Three Months of Expenditures
Proprietary Funds - Food Service Fund
For the Fiscal Year Ended June 30, 2024

Net Cash Resources:		Food Service B - 4/5	
ACFR	Current Assets		
B-4	Cash & Cash Equivalents	\$ 473,617.76	
B-4	Due from Other Governments	2,596,523.08	
B-4	Due from Other Funds		
B-4	Accounts Receivable	98,868.50	
B-4	Investments		
ACFR	Current Liabilities		
B-4	Less Accounts Payable	(2,116,150.66)	
B-4	Less Accruals		
B-4	Less Due to Other Funds	(1,015,776.10)	
B-4	Less Unearned Revenue		
	Net Cash Resources	\$ 37,082.58	(A)
Net Adjusted Total Operating Expense:			
B-5	Total Operating Expenditures	14,011,839.02	
B-5	Less Depreciation	(133,504.36)	
	Adjusted Total Operating Expense	\$ 13,878,334.66	(B)
Average Monthly Operating Expense:			
	B / 10	\$ 1,387,833.47	(C)
Three Times Monthly Average:			
	3 X C	\$ 4,163,500.40	(D)

TOTAL IN BOX A	\$ 37,082.58
LESS TOTAL IN BOX D	\$ 4,163,500.40
NET	<u>(4,126,417.82)</u>

From above:

A is greater than D, cash exceeds 3 X average monthly operating expenses.

D is greater than A, cash does not exceed 3 X average monthly operating expenses.

CITY OF CAMDEN SCHOOL DISTRICT
Application for State School Aid Summary
Schedule of Audited Enrollments
Enrollment as of October 13, 2023

	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool																
Full Day Preschool	660		660				660		660							
Half Day Kindergarten																
Full Day Kindergarten	866		866				866		866							
One	880		880				880		880							
Two	853		853				853		853							
Three	797		797				797		797							
Four	851		851				851		851							
Five	826		826				826		826							
Six	774		774				774		774							
Seven	784		784				784		784							
Eight	734		734				734		734							
Nine	747		747				747		747							
Ten	624		624				624		624							
Eleven	595		595				595		595							
Twelve	584		585		(1)		585		585							
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14CR.)																
Subtotal	10,575	-	10,576	-	(1)	-	10,576	-	10,576	-	-	-	-	-	-	-
Special Education-Elementary	741		741				21		21				11	6	6	
Special Education-Middle School	526		526				14		14				26	21	21	
Special Education-High School	550		551		(1)		12		12				38	30	30	
Subtotal	1,817	-	1,818	-	(1)	-	47	-	47	-	-	-	75	57	57	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	12,392	-	12,394	-	(2)	-	10,623	-	10,623	-	-	-	75	57	57	-
Percentage Error					-0.02%	-					-	-				-

CITY OF CAMDEN SCHOOL DISTRICT
Application for State School Aid Summary
Schedule of Audited Enrollments
Enrollment as of October 13, 2023

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application, Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool	413	413										
Half Day Kindergarten												
Full Day Kindergarten	941	941		25	25		120	120		17	17	
One	979	979		22	21	1	137	137		14	14	
Two	923	923		26	25	1	121	121		7	7	
Three	869	869		20	20		118	118		20	20	
Four	927	927		17	17		128	128		13	12	1
Five	892	892		28	28		126	126		19	18	1
Six	875	875		27	27		93	93		15	15	
Seven	852	852		21	21		108	108		11	11	
Eight	767	767		16	16		99	99		12	12	
Nine	754	754		25	25		76	76		12	11	1
Ten	597	597		14	14		73	73		20	20	
Eleven	544	544		19	18	1	53	53		10	10	
Twelve	501	501		12	11	1	49	49		7	7	
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
Subtotal	10,834	10,834	-	272	268	4	1,301	1,301	-	177	174	3
Special Education-Elementary	683	683		16	14	2	80	80		8	8	
Special Education-Middle School	551	551		9	8	1	77	77		12	11	1
Special Education-High School	540	540		21	20	1	55	55		9	9	
Subtotal	1,774	1,774	-	46	42	4	212	212	-	29	28	1
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Totals	12,608	12,608	-	318	310	8	1,513	1,513	-	206	202	4
Percentage Error			-			2.52%			-			1.94%
Transportation												
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors				Reported	Re- Calculated	
Reg. - Public Schools, Col. 1	2,361	2,361		190	190		Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)			3.3	3.3	
Reg. - SpEd, Col. 4	688	688		55	48	6	Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)			If Applicable		
Transported - Non-Public, Col. 3	166	166		13	13		Spec. Avg. (Mileage) = Special Ed. with Special Needs			4.8	4.8	
Special Needs, Col. 6	483	483		38	36	2						
Totals	3,698	3,698	-	296	287	8						
Percentage Error			-			2.70%						

CITY OF CAMDEN SCHOOL DISTRICT
Application for State School Aid Summary
Schedule of Audited Enrollments
Enrollment as of October 13, 2023

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	46	46		4	4	
One	48	48		6	6	
Two	41	41		7	7	
Three	37	37		5	4	1
Four	38	38		8	8	
Five	40	40		5	4	1
Six	30	30		2	2	
Seven	48	48		5	5	
Eight	38	38		8	7	1
Nine	27	27		5	5	
Ten	48	48		9	8	1
Eleven	43	43		5	4	1
Twelve	49	49		5	3	2
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14CR.)						
Subtotal	533	533	-	74	67	7
Special Education-Elementary	16	16		2	2	
Special Education-Middle School	11	11		1	1	
Special Education-High School	9	9		1	1	
Subtotal	36	36	-	4	4	-
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Subtotal	-	-	-	-	-	-
Totals	569	569	-	78	71	7
Percentage Error			-			8.97%

CITY OF CAMDEN SCHOOL DISTRICT
Application for State School Aid Summary
Schedule of Audited Enrollments
Enrollment as of October 13, 2023

Military Connected Students			
Reported on A.S.S.A. as Military Connected <u>Students</u>	Sample for <u>Verification</u>	Sample <u>Verified</u>	Sample <u>Errors</u>
-	-	-	-

EXCESS SURPLUS CALCULATION

SCHOOL BASED BUDGET DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2023-24 Total General Fund Expenditures Reported on ACFR Exhibit C-1	<u>\$ 370,432,898.92</u>	(A)
Increased by Applicable Operating Transfers:		
Transfer from Capital Outlay to Capital Projects Fund	<u>-</u>	(A1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>-</u>	(A1a)
Transfer from General Fund to Special Revenue Fund for Preschool - Regular	<u>-</u>	(A1a)
Transfer from General Fund to Special Revenue Fund for Preschool - Inclusion	<u>1,366,080.00</u>	(A1a)
Less: Expenditures Allocated to Restricted Federal Resources as reported on Exhibit D-2	<u>7,104,203.57</u>	(A1b)
2023-24 Adjusted General Fund & Other State Expenditures [(A)+(A1a)-(A1b)]	<u>\$ 364,694,775.35</u>	(A2)
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>37,591,491.36</u>	(A3)
Assets Acquired Under Capital Leases:		
General Fund 10 Assets Acquired Under Capital Leases Reported on Exhibit C-1a	<u>-</u>	(A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases:		
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a	<u>-</u>	(A5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit D-2	<u>0%</u>	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	<u>-</u>	(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	<u>-</u>	(A8)
2023-24 General Fund Expenditures [(A2)-(A3)-(A8)]	<u><u>\$ 327,103,283.99</u></u>	(A9)
2% of Adjusted 2023-24 General Fund Expenditures [(A9) times .02]	<u>\$ 6,542,065.68</u>	(A10)
Enter Greater of (A10) or \$250,000	<u>6,542,065.68</u>	(A11)
Increased by: Allowable Adjustment *	<u>5,262,605.00</u>	(K)
Maximum Unassigned Fund Balance [(A11)+(K)]	<u><u>\$ 11,804,670.68</u></u>	(M)

EXCESS SURPLUS CALCULATION (CONT'D)**SCHOOL BASED BUDGET DISTRICT****SECTION 2**

Total General Fund - Fund Balances at June 30, 2024	\$ 91,265,497.93 (C)
Decreased by:	
Year-end Encumbrances	4,734,232.83 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	- (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	- (C3)
Other Restricted Fund Balances ****	23,626,594.42 (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	51,100,000.00 (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 11,804,670.68 (U)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U)-(M)] IF NEGATIVE ENTER -0-	\$ - (E)
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Recapitulation of Excess Surplus as of June 30, 2024

Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ - (C3)
Restricted - Excess Surplus ***	- (E)
Total Excess Surplus [(C3)+(E)]	\$ - (D)

Footnotes:

* Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized current year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

(J5) Supplemental Stabilization Aid & Maintenance of Equity Aid

Detail of Allowable Adjustments

Federal Impact Aid	\$ - (H)
Sale & Lease-Back	- (I)
Extraordinary Aid	5,183,272.00 (J1)
Additional Nonpublic School Transportation Aid	79,333.00 (J2)
Current Year School Bus Advertising Revenue Recognized	- (J3)
Family Crisis Transportation Aid	- (J4)
Supplemental Stabilization Aid & Maintenance of Equity Aid	- (J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]	\$ 5,262,605.00 (K)

EXCESS SURPLUS CALCULATION (CONT'D)**SCHOOL BASED BUDGET DISTRICT****Footnotes: (Cont'd)**

**

This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amounts must agree to the June 30, 2024 ACFR and must agree to Audit Summary Line 90030.

**** Amount for Other Restricted Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner - Field Services prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	-
Capital reserve (N-1)	12,077,438.66
Maintenance reserve (N-2)	10,549,155.76
Tuition reserve (N-3)	-
Emergency reserve (N-4)	1,000,000.00
School bus advertising 50% fuel offset reserve - current year (N-5)	-
School bus advertising 50% fuel offset reserve - prior year (N-6)	-
Impact Aid General Fund Reserve (Sections 8002 and 8003) (N-7)	-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008) (N-8)	-
Restricted for Unemployment (N-9)	-
[Other Restricted Fund Balance not noted above]****	-
Total Other Restricted Fund Balance	\$ 23,626,594.42 (C4)

CITY OF CAMDEN SCHOOL DISTRICT
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2024

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

Regarding Pupil Transportation, that the submitted DRTRS report agrees to the School District's supporting documentation.

3. School Purchasing Programs

None

4. School Food Service

That the School District's food service daily meal count reports agree with the edit check worksheets in order to request the appropriate amount of Federal reimbursement.

5. Student Body Activities

None

6. Application for State School Aid

That the School District's workpapers and corresponding documentation agree with the submitted A.S.S.A. report.

7. Facilities and Capital Assets

None

8. Miscellaneous

None

CITY OF CAMDEN SCHOOL DISTRICT
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2024

9. Follow-Up on Prior Year Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings with the exception of the following, which is repeated in this year's recommendations noted as the current year finding listed below:

<u>Prior Year Finding No.</u>	<u>Current Year Finding No.</u>
2023-001	2024-001
2023-003	2024-003