

**CAMDEN COUNTY
TECHNICAL SCHOOL DISTRICT
COUNTY OF CAMDEN**

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

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



CAMDEN COUNTY TECHNICAL SCHOOL DISTRICTAuditor'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 Honorable President and
Members of the Board of Education
Camden County Technical 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 Board of Education of the Camden County Technical School District, a component unit of 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 February 25, 2025, except as to note 20, which is as of May 7, 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 Board of Education of the Camden County Technical 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



Michael P. Cragin, Jr.
Certified Public Accountant
Public School Accountant No. 20CS00255100

Voorhees, New Jersey
February 25, 2025, except as to note 20 in the Annual Comprehensive Financial Report, which is as of May 7, 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 School District, and the records of the various funds under the auspices of the School District.

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>
William Gershon	Interim Board Secretary / School Business Administrator	\$ 325,000.00

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 Agency Payroll Account.

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

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

Payrolls were delivered to the Board Secretary / School Business Administrator who then deposited warrants in separate bank accounts for net payroll and withholdings.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)**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 indicated the following reportable noncompliance with respect to classification of expenditures:

Finding No. 2024-005 (ACFR Finding 2024-005)**Condition**

The School District failed to charge expenditures for required maintenance in accordance with the New Jersey Department of Education's guidelines.

Recommendation

The School District should charge expenditures for required maintenance in accordance with the with the New Jersey Department of Education's guidelines.

Board Secretary's Records

Our review of the financial and accounting records maintained by the board secretary disclosed the following exceptions.

Finding No. 2024-003 (ACFR Finding 2024-003)**Condition**

The School District's bank statements did not reconcile to the general ledger. Additionally, we noted that credit card deposits are not being reconciled to the processing company records.

Recommendation

The School District should ensure that its bank statements are reconciled to the general ledger and that credit card deposits are reconciled to subsidiary ledgers.

Finding No. 2024-008 (ACFR Finding 2024-008)**Condition**

The School District did not comply with N.J.A.C. 6A:23A-16.10 requirements because audit adjustments resulted in five appropriations being over-expended at year-end. Additionally, as a result of adjustments to prior year encumbrances, the School District over expended an additional eight appropriations.

Recommendation

The School District should ensure that it complies with N.J.A.C. 6A:23A-16.10 and make sure that no over-expenditures occur.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)**Board Secretary's Records (Cont'd)****Finding No. 2024-009 (ACFR Finding 2024-009)****Condition**

The School District did not obtain Commissioner approval or executive county superintendent as Commissioner's designee for line item transfers as required by N.J.S.A. 18A:22-8.1.

Recommendation

The School District should comply with N.J.S.A. 18A:22-8.1 by receiving appropriate approvals for budget line-item transfers when required.

Board Designee's Records

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

Pupil Transportation

Our procedures included a sample of transportation related contracts and purchases. Based on our sample, the School District complied with proper bidding procedures and award of contracts. No exceptions were noted in our sample of transportation related purchases of goods and services.

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, IIA 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.

Finding No. 2024-004 (ACFR Finding 2024-004)**Condition**

The School District failed to remit amounts that are due back to federal agencies in a timely manner.

Recommendation

The School District should ensure amounts that are due back to grantors are remitted to the proper agency timely.

Finding No. 2024-002 (ACFR Finding 2024-002)**Condition**

The School District did not request a grant amendment in two instances when the cumulative transfer exceeded 10%.

Recommendation

The School District should monitor expenditures and file grant amendments when necessary, in accordance with the New Jersey Department of Education requirement.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)**Other Special Federal and / or State Projects (Cont'd)**

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.

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

The School District did not request reimbursement for grant expenditures in a timely manner, resulting in State and Federal receivables of more than eight million dollars.

Recommendation

The School District should implement controls over the filing of grant reimbursement requests to ensure timely reimbursement of expenditures.

Our audit of compliance for the special projects indicated the following exceptions:

State Aid Public**Finding No. 2024-007 (ACFR Finding 2024-007)****Condition**

The School District did not maximize participation in the SEMI program and did not achieve one hundred percent of the revenue benchmark.

Recommendation

The School District maximize participation in the SEMI program and achieve one hundred percent of the revenue benchmark.

T.P.A.F. 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 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 2023-2024.

SCHOOL PURCHASING PROGRAMS (CONT'D)

The School District's 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.

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 incur a loss of not more than \$38,764. The operating results provision has 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.

There were no school food service employees authorized by the School District.

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 with the following issues noted

Finding No. 2024-006 (ACFR Finding 2024-006)**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 nineteen instances where the food service daily meal count report did not agree with the School District's edit check worksheets.

Recommendation

The School District should ensure that all edit check worksheets are maintained as supporting documentation and they agree to the number of meals requested for reimbursement.

Reimbursement claims were submitted / certified in a timely manner.

SCHOOL FOOD SERVICE (CONT'D)

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 B of the ACFR.

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 with minor exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The School District maintained workpapers on the prescribed State forms or their equivalent.

The School District has adequate written procedures for the recording of student enrollment data.

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 current year findings listed below:

<u>Prior Year Finding Number</u>	<u>Current Year Finding Number</u>
2023-002	2024-001
2023-003	2024-002
2023-005	2024-006
2023-006	2024-003
2023-008	2024-004

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
Certified Public Accountants
& Consultants



Michael P. Cragin, Jr.
Certified Public Accountant
Public School Accountant No. 20CS00255100

Voorhees, New Jersey
February 25, 2025

CAMDEN COUNTY TECHNICAL 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	52,370	1,542	1,401	(141)	\$ 0.42	\$ (59.22)
	Reduced	17,951	487	443	(44)	3.87	(170.28)
	Free	<u>90,461</u>	<u>2,407</u>	<u>2,849</u>	<u>442</u>	4.27	<u>1,887.34</u>
	Total	<u>160,782</u>	<u>4,436</u>	<u>4,693</u>	<u>257</u>		<u>1,657.84</u>
National School Lunch	HHFKA - PB Lunch Only	<u>160,782</u>	<u>4,436</u>	<u>4,693</u>	<u>257</u>	0.08	<u>20.56</u>
School Breakfast (Severe Need Rate)	Paid	28,080	753	646	(107)	0.38	(40.66)
	Reduced	7,130	196	152	(44)	2.43	(106.92)
	Free	<u>42,698</u>	<u>1,075</u>	<u>892</u>	<u>(183)</u>	2.73	<u>(499.59)</u>
	Total	<u>77,908</u>	<u>2,024</u>	<u>1,690</u>	<u>(334)</u>		<u>(647.17)</u>
After School Snacks	Free (Area Eligible)	<u>29,520</u>			<u>-</u>	1.17	<u>-</u>
	Total	<u>29,520</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Total Net Underclaim / (Overclaim)							<u>\$ 1,031.23</u>

CAMDEN COUNTY TECHNICAL 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	\$ 470,905.41	
B-4	Due from Other Governments	118,003.89	
B-4	Due from Other Funds		
B-4	Accounts Receivable	11,975.95	
ACFR	Current Liabilities		
B-4	Less Accounts Payable	(655.20)	
B-4	Less Accruals		
B-4	Less Due to Other Funds	(245,644.88)	
B-4	Less Unearned Revenue	(7,573.95)	
	Net Cash Resources	\$ 347,011.22	(A)

Net Adjusted Total Operating Expense:

B-5	Total Operating Expenditures	\$ 1,340,327.10	
B-5	Less Depreciation	(42,955.41)	
	Adjusted Total Operating Expense	\$ 1,297,371.69	(B)

Average Monthly Operating Expense:

B / 10	\$ 129,737.17	(C)
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Three Times Monthly Average:

3 X C	\$ 389,211.51	(D)
-------	---------------	------------

TOTAL IN BOX A	\$ 347,011.22
LESS TOTAL IN BOX D	\$ 389,211.51
NET	\$ (42,200.29)

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.

CAMDEN COUNTY TECHNICAL SCHOOLS

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 the 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 Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool																
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten																
One																
Two																
Three																
Four																
Five																
Six																
Seven																
Eight																
Nine																
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14CR.)																
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education-Elementary																
Special Education-Middle School																
Special Education-High School	214		214				214		214							
Subtotal	214	-	214	-	-	-	214	-	214	-	-	-	-	-	-	-
Co. Voc. - Regular	1,977		1,977				1,977		1,977							
Co. Voc. Ft. Post Sec.																
Subtotal	1,977	-	1,977	-	-	-	1,977	-	1,977	-	-	-	-	-	-	-
Totals	2,191	-	2,191	-	-	-	2,191	-	2,191	-	-	-	-	-	-	-
Percentage Error					0.0%	0.0%					0.0%	0.0%				0.0%

CAMDEN COUNTY TECHNICAL SCHOOLS

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												
Half Day Kindergarten												
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Special Education-Elementary												
Special Education-Middle School												
Special Education-High School	74	76	(2)									
Subtotal	74	76	(2)			-	-	-	-	-	-	-
Co. Voc. - Regular	968	960	8	254	252	2	2	2		2	2	
Co. Voc. Ft. Post Sec.												
Subtotal	968	960	8	254	252	2	2	2	-	2	2	-
Totals	1,042	1,036	6	254	252	2	2	2	-	2	2	-
Percentage Error			0.6%			0.8%			0.0%			0.0%
Transportation												
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors					Reported	Re- Calculated
Reg. - Public Schools, Col. 1												
Reg. - SpEd, Col. 4												
Transported - Non-Public, Col. 3												
Special Needs, Col. 6												
Totals	-	-	-	-	-	-						
Percentage Error			0.0%			0.0%						

Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)
Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)
Spec. Avg. (Mileage) = Special Ed. with Special Needs

CAMDEN COUNTY TECHNICAL SCHOOLS

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 <u>Income</u>	Reported on Workpapers as NOT Low <u>Income</u>	<u>Errors</u>	Sample Selected from <u>Workpapers</u>	Verified to Test Score and <u>Register</u>	Sample <u>Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14CR.)						
Subtotal	-	-	-	-	-	-
Special Education-Elementary						
Special Education-Middle School						
Special Education-High School						
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Subtotal	-	-	-	-	-	-
Totals			-			-
Percentage Error			0.0%			0.0%

CAMDEN COUNTY TECHNICAL SCHOOLS

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**COUNTY VOCATIONAL DISTRICTS****SECTION 1****A. 6% Calculation of Excess Surplus (2023-24 expenditures of \$100 million or less)**

2023-24 Total General Fund Expenditures Reported on ACFR Exhibit C-1	\$ 54,814,908.46 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	- (B1a)
Transfer from Capital Reserve to Capital Projects Fund	- (B1b)
Decreased by:	
On-Behalf TPAF Pension & Social Security	9,579,031.57 (B2a)
Assets Acquired Under Capital Leases	- (B2b)
Adjusted 2023-24 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 45,235,876.89 (B3)
6% of Adjusted 2023-24 General Fund Expenditures [(B3) times .06]	\$ 2,714,152.61 (B4)
Enter Greater of (B4) or \$250,000	2,714,152.61 (B5)
Increased by: Allowable Adjustment *	- (K)
Maximum Unassigned Fund Balance [(B5) + (K)]	\$ 2,714,152.61 (M)

B. 6% Calculation of Excess Surplus (2023-24 expenditures greater than \$100 million)

2023-24 Total General Fund Expenditures Reported on ACFR Exhibit C-1	\$ - (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	- (B1a)
Transfer from Capital Reserve to Capital Projects Fund	- (B1b)
Decreased by:	
On-Behalf TPAF Pension & Social Security	- (B2a)
Assets Acquired Under Capital Leases	- (B2b)
2023-24 Adjusted General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ - (B3)
2023-24 General Fund Expenditures in excess of \$100 million [(B3) minus \$100,000,000]	\$ - (B4)
3% of General Fund Expenditures in excess of \$100 million [(B4) times .03]	- (B5)
(B5) Plus \$6,000,000	- (B6)
Increased by: Allowable Adjustment *	- (K)
Maximum Unassigned Fund Balance [(B6) + (K)]	\$ - (M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2024 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 16,773,911.03 (C)
Decreased by:	
Year-end Encumbrances	4,531,063.92 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	- (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	2,755,628.60 (C3)
Other Restricted Fund Balances ****	2,285,802.07 (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	- (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 7,201,416.44 (U)

EXCESS SURPLUS CALCULATION (CONT'D)**COUNTY VOCATIONAL DISTRICTS****SECTION 3**

Restricted Fund Balance - Excess Surplus *** [(U)-(M)] IF NEGATIVE ENTER -0-	<u>\$ 4,487,263.83 (E)</u>
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Recapitulation of Excess Surplus as of June 30, 2024

Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>\$ 2,755,628.60 (C3)</u>
Restricted - Excess Surplus *** [(E)]	<u>4,487,263.83 (E)</u>
Total Excess Surplus [(C3) + (E)]	<u>\$ 7,242,892.43 (D)</u>

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	<u>\$ - (H)</u>
Sale & Lease-back	<u>- (I)</u>
Extraordinary Aid	<u>- (J1)</u>
Additional Nonpublic School Transportation Aid	<u>- (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>- (J3)</u>
Family Crisis Transportation Aid	<u>- (J4)</u>
Supplemental Stabilization Aid & Maintenance of Equity Aid	<u>- (J5)</u>
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]	<u>\$ - (K)</u>

** 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 Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	<u>\$ -</u>
Sale/lease-back reserve	<u>-</u>
Capital reserve	<u>1,749,999.00</u>
Maintenance reserve	<u>-</u>
Emergency reserve	<u>-</u>
Tuition reserve	<u>-</u>
School bus advertising 50% fuel offset reserve - current year	<u>-</u>
School bus advertising 50% fuel offset reserve - prior year	<u>-</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>-</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>-</u>
Other state/government mandated reserves	<u>-</u>
Restricted for Unemployment	<u>535,803.07</u>
[Other Restricted Fund Balance not noted above]****	<u>-</u>
Total Other Restricted Fund Balance	<u>\$ 2,285,802.07 (C4)</u>

CAMDEN COUNTY TECHNICAL 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

The School District should charge expenditures for required maintenance in accordance with the with the New Jersey Department of Education's guidelines.

The School District should ensure that its bank statements are reconciled to the general ledger and that credit card deposits are reconciled to subsidiary ledgers.

The School District should ensure that it complies with N.J.A.C. 6A:23A-16.10 and make sure that no over-expenditures occur.

The School District should comply with N.J.S.A. 18A:22-8.1 by receiving appropriate approvals for budget line-item transfers when required.

The School District should ensure amounts that are due back to grantors are remitted to the proper agency timely.

The School District should monitor expenditures and file grant amendments when necessary, in accordance with the New Jersey Department of Education requirement.

The School District should implement controls over the filing of grant reimbursement requests to ensure timely reimbursement of expenditures.

The School District maximize participation in the SEMI program and achieve one hundred percent of the revenue benchmark.

3. School Purchasing Programs

None.

4. School Food Service

The School District should ensure that all edit check worksheets are maintained as supporting documentation and they agree to the number of meals requested for reimbursement.

5. Student Body Activities

None.

6. Application for State School Aid

None.

7. Facilities and Capital Assets

None.

CAMDEN COUNTY TECHNICAL SCHOOL DISTRICT
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2024

Recommendations (Cont'd):

8. Miscellaneous

None.

9. Follow-Up on Prior Year Findings

A review was performed on the prior year recommendations and corrective action was not taken on the prior year findings, which is repeated in this year's recommendations:

The School District should implement controls over the filing of grant reimbursement requests to ensure timely reimbursement of expenditures.

The School District should monitor expenditures and file grant amendments when necessary, in accordance with the New Jersey Department of Education requirement.

The School District should ensure that its bank statements are reconciled to the general ledger and that credit card deposits are reconciled to subsidiary ledgers.

The School District should ensure amounts that are due back to grantors are remitted to the proper agency timely.

The School District should ensure that all edit check worksheets are maintained as supporting documentation and they agree to the number of meals requested for reimbursement.

