

**COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
COUNTY OF UNION**

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**



COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
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 Honorable President and
Members of the Board of Trustees
College Achieve Central Charter School
County of Union, 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 Trustees of the College Achieve Central Charter School, in the County of Union, State of New Jersey, as of and for the fiscal year ended June 30, 2018, which were separately issued in the Comprehensive Annual Financial Report dated March 6, 2019.

As part of our audit, we also performed procedures required by the Division of Administration and Finance, Department of Education, State of New Jersey, 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 Comprehensive Annual Financial Report of the Board of Trustees of the College Achieve Central Charter School, for the fiscal year ended June 30, 2018, and is intended for the information of the Charter School management and the Division of Administration and Finance, Department of Education, State of New Jersey. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Scott P. Barron
Certified Public Accountant
Public School Accountant No. CS 02459

Voorhees, New Jersey
March 6, 2019

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 Board of Trustees, and the records of the various funds under the auspices of the Board of Trustees.

ADMINISTRATIVE PRACTICES AND PROCEDURES**Insurance**

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

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Dr. Brian Falkowski	Board Secretary / School Business Administrator	\$180,000.00

The Charter School's insurance coverage includes a provision for money and securities in the amount of \$25,000.00 for all other employees.

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 Charter School 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 School Leader 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.

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

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.

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

Travel

A sample of 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.

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 CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, IIA, III, and IV of the Elementary and Secondary Education Act as amended and reauthorized.

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

Other Special Federal and / or State Projects

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

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 CAFR. This section of the CAFR 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 Charter School 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 Charter School to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the Charter School 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://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>

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 \$40,000.00 (with a Qualified Purchasing Agent) and \$29,000.00 (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 \$19,000.00 for 2017-18.

The Charter School's Members of the Board of Trustees 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.

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

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. No exceptions noted.

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 Charter School. No exceptions were noted.

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. During our review of the meal count records, the following item was noted:

Finding No. 2018-001 (CAFR Finding 2018-001):

Meals claimed did not agree with meal count records resulting in an over claim, as detailed on the Schedule of Meal Count Activity.

Recommendation

Prior to submitting reimbursement claims to the New Jersey Department of Agriculture, the meals claimed should be verified to the meal count activity records and Edit Check Worksheets.

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. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for audit.

The statement of revenues, expenses, and changes in fund net position (CAFR 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 CAFR.

ENROLLMENT COUNTS AND SUBMISSIONS TO THE DEPARTMENT

Our audit procedures included a sample of enrollment information on October 13, 2017 and the last day of school for on-roll, special education, bilingual and low-income. The results of our procedures are presented in the schedule of audited enrollments.

The Charter School maintained written procedures that appear to be adequate for the recording of student enrollment data.

During our review of the enrollment information, the following item was noted:

Finding No. 2018-002 (CAFR Finding 2018-002):

Our audit of enrollment disclosed several instances where the reporting for low-income was not in agreement with the documentation on file.

Recommendation

That the reporting of students with low income status be supported by complete and accurate documentation as required by the New Jersey Department of Education.

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

Testing for Lead of All Drinking Water in Education Facilities

The Charter School 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 Charter School 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. The one prior year finding is repeated in this year's recommendations and noted as current year finding 2018-002:

Finding No. 2017-001 (See Finding No. 2018-002)

Condition

Our audit of enrollment disclosed several instances where the reporting for low-income was not in agreement with the documentation on file.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2018.

ACKNOWLEDGMENT

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

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Scott P. Barron
Public School Accountant No. CS02459

COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
 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, 2018

<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 (Regular Rate)	Paid	43,759	43,759	43,030	(729)	\$ 0.33	\$ (240.57)
	Reduced				-	2.85	-
	Free	<u>135,412</u>	<u>135,412</u>	<u>130,661</u>	<u>(4,751)</u>	3.25	<u>(15,440.75)</u>
	Total	<u>179,171</u>	<u>179,171</u>	<u>173,691</u>			<u>(15,681.32)</u>
National School Lunch	HHFKA - PB Lunch Only	<u>179,171</u>	<u>179,171</u>	<u>173,691</u>	(5,480)	0.06	<u>(328.80)</u>
School Breakfast (Regular Rate)	Paid	15,641	15,641	15,455	(186)	0.30	(55.80)
	Reduced				-	1.45	-
	Free	<u>48,426</u>	<u>48,426</u>	<u>48,128</u>	<u>(298)</u>	1.75	<u>(521.50)</u>
	Total	<u>64,067</u>	<u>64,067</u>	<u>63,583</u>	<u>(484)</u>		<u>(577.30)</u>
School Breakfast (Severe Needs Rate)	Paid	1,738	1,738	1,709	(29)	0.30	(8.70)
	Reduced				-	1.79	-
	Free	<u>5,392</u>	<u>5,392</u>	<u>4,822</u>	<u>(570)</u>	2.09	<u>(1,191.30)</u>
	Total	<u>7,130</u>	<u>7,130</u>	<u>6,531</u>	<u>(599)</u>		<u>(1,200.00)</u>
Special Milk	Paid				-	0.2075	-
After School Snacks	Paid				-	0.08	-
	Reduced				-	0.44	-
	Free (Area Eligible)				-	0.88	-
	Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
CACFP (d) - Food	Free				-	3.16	-
CACFP (d) - Cash-in-lieu of USDA Foods	Free					0.2325	-
Total Net Underclaim / (Overclaim)							<u>\$ (16,587.42)</u>

COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
 Schedule of Meal Count Activity
 Food Service Fund
 Number of Meals Served and (Over) / Underclaim - State
 Enterprise Fund
 For the Fiscal Year Ended June 30, 2018

<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 (Regular Rate)	Paid	43,759	43,759	43,030	(729)	\$ 0.050	\$ (36.45)
	Reduced				-	0.055	-
	Free	<u>135,412</u>	<u>135,412</u>	<u>130,661</u>	<u>(4,751)</u>	0.055	<u>(261.31)</u>
	Total	<u>179,171</u>	<u>179,171</u>	<u>173,691</u>	<u>(5,480)</u>		
Total Net Underclaim / (Overclaim)							<u><u>\$ (297.76)</u></u>

COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
 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, 2018

<u>Net Cash Resources:</u>	<u>Food Service B - 4/5</u>	
CAFR	Current Assets	
B-4	Cash & Cash Equivalents	
B-4	Due from Other Governments	\$ 106,912.45
B-4	Due from Other Funds	
B-4	Accounts Receivable	
CAFR	Current Liabilities	
B-4	Less Accounts Payable	(105,290.60)
B-4	Less Accruals	
B-4	Less Due to Other Funds	(1,028.48)
B-4	Less Unearned Revenue	
	Net Cash Resources	<u><u>\$ 593.37</u></u> (A)
 <u>Net Adjusted Total Operating Expense:</u>		
B-5	Total Operating Expenditures	\$ 811,288.10
B-5	Less Depreciation	
	Adjusted Total Operating Expense	<u><u>\$ 811,288.10</u></u> (B)
 <u>Average Monthly Operating Expense:</u>		
	B / 10	<u><u>\$ 81,128.81</u></u> (C)
 <u>Three Times Monthly Average:</u>		
	3 X C	<u><u>\$ 243,386.43</u></u> (D)

TOTAL IN BOX A	\$ 593.37
LESS TOTAL IN BOX D	\$ 243,386.43
NET	<u><u>\$ (242,793.06)</u></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.

COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF OCTOBER 13, 2017

Grade	Submission to DOE reported On Roll	Sample											
		Reported on Workpapers	Verified signed Registration Forms	Errors	Verified # days enrolled	Errors	Special Ed & or Bilingual	Verified Documentation	Errors	Verified # days Service Provided	Errors	Low Income	Verified Documentation
Kindergarten	40	40			40		22	22			20	19	1
One	54	54			54		10	10			27	25	2
Two	57	57			57		11	11			35	25	10
Three	46	46			46		11	11			31	21	10
Four	39	39			39		8	8			24	18	6
Five	36	36			36		13	13			11	11	
Six	48	48			48		13	13			22	21	1
Seven	46	46			46		9	9			33	26	7
Eight	40	40			40		13	13			22	16	6
Nine													
Ten													
Eleven													
Twelve													
Total	406	406	-	406	-	110	110	-	-	225	182	43	

Percentage 19%

**COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF LAST DAY OF SCHOOL YEAR 2018**

Grade	Submission to DOE reported On Roll	Reported on Workpapers	Verified signed Registration Forms	Errors	Verified # days enrolled	Errors	Sample					Low Income	Verified	
							Special Ed & or Bilingual	Verified Documentation	Errors	Verified # days Service Provided	Errors		Documentation	Errors
Kindergarten	47	47			47		16	16				23	23	
One	43	43			43		20	20				24	22	2
Two	45	45			45		12	12				31	23	8
Three	49	49			49		17	17				30	20	10
Four	46	46			46		12	12				28	19	9
Five	27	27			27		14	14				11	11	
Six	56	56			56		17	17				29	26	3
Seven	59	59			59		14	14				37	26	11
Eight	34	34			34		9	9				26	17	9
Nine														
Ten														
Eleven														
Twelve														
Total	406	406		-	406	-	131	131	-	-	-	239	187	52
Percentage														22%

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

SECTION 1

2% Calculation of Excess Surplus

2017-18 Total General Fund Expenditures Reported on CAFR Exhibit C-1	\$ 9,651,764.45 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	_____ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund	_____ - (B1b)
Transfer from General Fund to SRF for PreK-Regular	_____ - (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	_____ - (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	_____ - (B2a)
Assets Acquired Under Capital Leases	_____ - (B2b)
Adjusted 2017-18 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>\$ 9,651,764.45 (B3)</u>
2% of Adjusted 2017-18 General Fund Expenditures [(B3) times .02]	<u>\$ 193,035.29 (B4)</u>
Enter Greater of (B4) or \$250,000	<u>250,000.00 (B5)</u>
Increased by: Allowable Adjustment *	_____ - (K)
Maximum Unassigned Fund Balance [(B5) + (K)]	<u>\$ 250,000.00 (M)</u>

SECTION 2

Total General Fund - Fund Balances at June 30, 2018 (Per CAFR Budgetary Comparison Schedule, Ex. C-1)	\$ 117,121.22 (C)
Decreased by:	
Year-End Encumbrances	_____ - (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 ****	_____ - (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	_____ - (C5)
Additional Assigned Fund Balance - Designated for Subsequent Year's Expenditures July 1, 2018-August 1, 2018	_____ - (C6) *****
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C-6)]	<u>\$ 117,121.22 (U1)</u>

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	<u>-0-</u> (E)
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Recapitulation of Excess Surplus as of June 30, 2018

Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>\$ -</u> (C3)
Restricted - Excess Surplus *** [(E)]	<u>-0-</u> (E)
Total Excess Surplus [(C3)+(E)]	<u>\$ -</u> (D)

EXCESS SURPLUS CALCULATION (CONT'D)

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

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, effective for the year ending June 30, 2018 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.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Federal Impact Aid	\$ - (H)
Sale & Lease-back	- (I)
Extraordinary Aid	- (J1)
Additional Nonpublic School Transportation Aid	- (J2)
Current Year School Bus Advertising Revenue Recognized	- (J3)
Family Crisis Transportation Aid	- (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$ - (K)

** This amount represents the June 30, 2017 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031. This amount was to be appropriated in the 2018-2019 general fund budget.

*** Amounts must agree to the June 30, 2018 CAFR 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.

***** Increase in Assigned Fund Balance - Designated for Subsequent Year's expenditures July 1, 2018 to August 1, 2018 resulting from decrease in state aid after adoption of 2018-19 district budget. Refer to Commissioner's Broadcast of July 13, 2018 at the NJDOE Broadcast webpage <https://homeroom5.doe.state.nj.us/broadcasts/> and to page I-4.2 of this Audit Program.

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	-
Capital reserve	-
Maintenance reserve	-
Emergency reserve	-
Tuition reserve	-
School bus advertising 50% fuel offset reserve - current year	-
School bus advertising 50% fuel offset reserve - prior year	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	-
Other state/government mandated reserves	-
[Other Restricted Fund Balance not noted above]****	-
 Total Other Restricted Fund Balance	 \$ - (C4)

COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2018

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

Prior to submitting reimbursement claims to the New Jersey Department of Agriculture, the meals claimed should be verified to the meal count activity records and Edit Check Worksheets.

5. Student Body Activities

Not applicable

6. Enrollment Counts and Submissions to the Department

That the reporting of students with low income status be supported by complete and accurate documentation as required by the New Jersey Department of Education.

7. Pupil Transportation

Not applicable

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

A review was performed on the one prior year recommendation which is repeated in this year's recommendations:

That the reporting of students with low income status be supported by complete and accurate documentation as required by the New Jersey Department of Education.

