

**CAMDEN COUNTY COLLEGE
SCHEDULE OF TOTAL CREDIT-HOUR AND
EQUIVALENT CREDIT-HOUR ENROLLMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**





Certified Public Accountants & Consultants
6 North Broad Street
Suite 201
Woodbury, NJ 08096
(856) 853-0440
Fax: (856) 845-4128
E-Mail cpas@bowmanllp.com
www.bowmanllp.com

Members of:
American Institute of CPAs
New Jersey Society of CPAs

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chairperson and
Members of the Board of Trustees
Camden County College
Blackwood, New Jersey 08012

We have performed the procedures enumerated below, which were agreed to by Camden County College; the New Jersey Department of the Treasury, Office of Management and Budget; and New Jersey Council of County Colleges (NJCCC), solely to assist you in connection with your reporting requirements, as set forth in New Jersey Council of County Colleges Guidelines and Standards for use by the Department of Treasury for the fiscal year ended June 30, 2007. The College's management is responsible for meeting those requirements and maintaining records in accordance with the Guidelines and Standards. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We applied the following agreed-upon procedures for the fiscal year ended June 30, 2007:

1. From the College's master list of credit and fundable non-credit courses, we selected a sample of 55 courses (40 credit and 15 non-credit), and chose one student from each course during fiscal year ended June 30, 2007 and performed the following procedures:
 - a. Sent positive confirmation letters to all students included in the sample. The letters specifically confirmed the student's enrollment in the particular course sampled, the amount billed for the semester, the amount paid for the semester, and the remaining balance due. Information concerning the methodology and results of this procedure are included in Schedule B of this report.

No exceptions were noted as a result of this procedure.
 - b. Traced the courses sampled to the NJCCC's list of approved credit and non-credit courses and determined that (a) the courses were approved for funding in 2007; and (b) the number of credit hours claimed by the college agreed to number of credit hours approved by the NJCCC.

No exceptions were noted as a result of this procedure.

- c. Confirmed that the various fees charged for non-credit courses (e.g. basic tuition, laboratory fees, etc.) did not exceed the ceilings set by the NJCCC for 2007.

No exceptions were noted as a result of this procedure.

- d. Examined source documentation for each course/student (e.g. registration records, grade assignments, payment records, class rosters, attendance records, etc.) to (a) verify the validity of the quantitative representations made on the client-prepared schedules; and (b) make sure that adequate descriptions and course outlines were available for each course, in accordance with State funding requirements.

No exceptions were noted as a result of this procedure.

We also performed the following agreed-upon procedures:

- 2. Multiplied reported credit hours by appropriate standard tuition charges per credit hour and compared the result to tuition income per the relevant general ledger tuition income accounts.

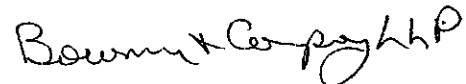
The difference between projected results and actual amounts was within reason.

- 3. Obtained the accompanying Schedule A – Total Credit Hour and Equivalent Credit-Hour Enrollments, for the year ended June 30, 2007, as prepared by management of the College. We reviewed the documentation underlying the calculation of credit-hour and equivalent credit-hour enrollments, and added amounts reported in the Schedule both horizontally and vertically to verify mathematical accuracy.

No exceptions were noted as a result of this procedure.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the accompanying Schedules A and B for the fiscal year ended June 30, 2007. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Camden County College; the New Jersey Department of the Treasury, Office of Management and Budget; and the New Jersey Council of County Colleges, and is not intended and should not be used by anyone other than those specified parties.



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

CAMDEN COUNTY COLLEGE
Total Credit-Hour and Equivalent Credit-Hour Enrollments
Fiscal Year Ended June 30, 2007

	Summer 2006 <u>Semester</u>	Fall 2006 <u>Semester</u>	Spring 2007 <u>Semester</u>	Total Fiscal Year
A. Credit Credit Hours	30,942	138,713	136,742	306,397
B. Noncredit Equivalent Credit Hours	2,188	6,807	8,864	17,859
C. Total	<u>33,130</u>	<u>145,520</u>	<u>145,606</u>	<u>324,256</u>

CAMDEN COUNTY COLLEGE
 Sampling Methodology and Results
 For Confirmation of Student Enrollment
 Fiscal Year Ended June 30, 2007

CREDIT STUDENT ENROLLMENTMethodology

A sample of 40 students was arrived at using the following parameters:

Confidence Level	95%
Expected Rate of Occurrence	1%
Maximum Tolerable Error Rate	5%

Results

Mailed	40
Returned	15
Returned Correct	15
Returned with Exceptions	0
Returned Undeliverable	2

Other procedures were applied to the confirmations that had no responses to determine course enrollments.

NONCREDIT STUDENT ENROLLMENTMethodology

A sample of 15 students was arrived at using the following parameters:

Confidence Level	95%
Expected Rate of Occurrence	1%
Maximum Tolerable Error Rate	5%

Results

Mailed	15
Returned	1
Returned Correct	1
Returned with Exceptions	0
Returned Undeliverable	0

Other procedures were applied to the confirmations that had no responses to determine course enrollments.