

**BERGEN COUNTY TECHNICAL AND  
VOCATIONAL HIGH SCHOOL  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2022**

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
PAUL J. LERCH, CPA, RMA, PSA  
JULIUS B. CONSONI, CPA, PSA  
ANDREW D. PARENTE, CPA, RMA, PSA

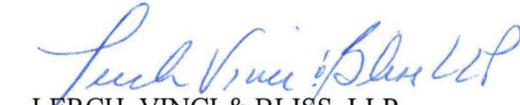
ELIZABETH A. SHICK, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, RMA, PSA  
DEBRA GOLLE, CPA  
MARK SACO, CPA  
ROBERT LERCH, CPA  
CHRISTOPHER M. VINCI, CPA, PSA  
CHRISTINA CUIFFO, CPA

Honorable President and Members  
of the Board of Education  
Bergen County Technical and Vocational High School  
County of Bergen, 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 Bergen County Technical and Vocational High School in the County of Bergen for the fiscal year ended June 30, 2022, and have issued our report thereon dated February 21, 2023.

As part of our audit, we performed procedures required by the Office of School 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 intended solely for the information and use of management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

  
LERCH, VINCI & BLISS, LLP  
Certified Public Accountants  
Public School Accountants

Dieter P. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
February 21, 2023

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Scope of Audit**

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

**Administrative Practices and Procedures**

Insurance

Fire insurance coverage was carried in the amounts as detailed on the Insurance Schedule contained in the district's Annual Comprehensive Financial Report ("ACFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
John Susino	School Business Administrator/ Board Secretary	\$10,000
Peter Bellani	Accounting Manager	10,000

The above listed employee as well as other personnel of the Board are covered by a Blanket Employee Dishonesty Insurance Policy held in the name of the County of Bergen.

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 on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness. The data submitted included all health benefit plans offered by the District and was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more than estimated costs. The Board made adjustments to the billings to sending districts.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period under review did not indicate any material discrepancies with respect to signatures, certification or supporting documentation.

Payroll/Personnel

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of payroll taxes were deposited in the Payroll Agency Account.

All payrolls tested were certified by the President of the Board, Chief School Administrator and the Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to General Fund.

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Financial Planning, Accounting and Reporting (Continued)**

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

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 test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

The prescribed contractual order system was followed.

Acknowledgment of the Board's receipt of the Board Secretary monthly financial report was included in the minutes.

Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the General Fund.

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

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to projects under Titles I, II and IV of the Elementary and Secondary Education Act, as amended.

Our examination of the Federal and State funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Financial Planning, Accounting and Reporting (Continued)**

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 (Schedule A) and Exhibit K-4 (Schedule B) located in the ACFR.

Our examination of the Federal and State funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

T.P.A.F Reimbursement to the State for Federal Salary Expenditures

The amount of expenditures charged to the current year's Final Reports 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. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

**School Purchasing Programs**

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified purchasing Agent), respectively. The Board has designated the Purchasing Manager as the Qualified Purchasing Agent. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,200.

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated no instances where payments, contracts, or agreements were made for the performance of any work or the furnishing or hiring of any materials or supplies", 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.

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**School Purchasing Programs (Continued)**

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal, however, that purchases were made through the use of State contracts. However, the District does follow a rigorous policy where all purchases are publicly bid, quoted or bought through the use of State contracts and Cooperative Pricing Agreements.

**Food Service Fund**

PUBLIC HEALTH EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to COVID-19, all public, charter and non-public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Service Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO). SFA's could also choose to participate in the National School Lunch Program utilizing the standard counting and claiming practices.

SFA's were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFA's were also authorized to submit contract modifications to their existing cost reimbursable or fixed price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFA's were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis. Cash receipts and bank records were reviewed for timely deposit.

The District utilized a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. Provisions of the FSMC contract were reviewed and audited. The FSMC contract included a breakeven guarantee. The operating results provision has been met. All vendor discounts, rebates and credits from vendors and/or FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

Expenses were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food 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 expense records were maintained in order to substantiate the non-profit status of the school food service.

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.

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Food Service Fund (Continued)**

Applications for free and reduced-price meals were reviewed for completeness and accuracy. The number of free and reduced-price meals claimed as served was compared to the number of valid applications/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 reviewed 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 review.

U.S.D.A. Food Distribution Program Food and/or commodities were received and a separate 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 Schedule 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 of the ACFR entitled Enterprise Funds.

**Student Activity Funds**

The Board has a policy, which clearly established the regulation of Student Activity Funds.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled and low-income. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers without exception. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

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

**Pupil Transportation**

Our procedures included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

**Facilities and Capital Assets**

Our procedures included a review of the awarding of capital contracts, county aid awarded and the recording of capital assets and related depreciation.

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
FOOD SERVICE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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>	(Over) Under Claim
National School Lunch (Regular Rate)	Paid	-	-	-	-		-
	Reduced	-	-	-	-		-
	Free	<u>228,069</u>	<u>85,778</u>	<u>85,778</u>	<u>-</u>		<u>-</u>
	Total Lunch	<u>228,069</u>	<u>85,778</u>	<u>85,778</u>	<u>-</u>		<u>-</u>
School Breakfast (Regular)	Paid	-	-	-	-		-
	Reduced	-	-	-	-		-
	Free	<u>73,820</u>	<u>27,043</u>	<u>27,043</u>	<u>-</u>		<u>-</u>
	Total Breakfast	<u>73,820</u>	<u>27,043</u>	<u>27,043</u>	<u>-</u>		<u>-</u>
<b>TOTAL</b>		<u><u>301,889</u></u>	<u><u>112,821</u></u>	<u><u>112,821</u></u>	<u><u>-</u></u>		<u><u>-</u></u>

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL**  
**NET CASH RESOURCE SCHEDULE**  
Net cash resources did not exceed three months of expenditures  
**Proprietary Funds - Food Service**  
**FYE 2022**

<u>Net Cash Resources:</u>		Food Service B - 4/5	
<b>ACFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	
B-4		Due from Other Gov'ts	\$ 78,977
B-4		Accounts Receivable	3,047
B-4		Investments	
<b>ACFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	
B-4		Less Accruals	
B-4		Less Due to Other Funds	(67,427)
B-4		Less Deferred Revenue	(19,065)
		<b>Net Cash Resources</b>	<b><u>\$ (4,468)</u></b> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	1,320,357	
B-5	Less Depreciation	(19,968)	
	Adj. Tot. Oper. Exp.	<b><u>\$ 1,300,389</u></b>	(B)

Average Monthly Operating Expense:

	B / 10	<b><u>\$ 130,039</u></b>	(C)
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Three times monthly Average:

	3 X C	<b><u>\$ 390,117</u></b>	(D)
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TOTAL IN BOX A	\$	(4,468)	
LESS TOTAL IN BOX D	\$	390,117	
NET	\$	<b><u>(394,585)</u></b>	
From above:			
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>			
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>			

\* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

**BERGEN COUNTY TECHNICAL SCHOOLS  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 15, 2021**

	2022-2023 Application for State School Aid						Sample for Verification						Special Education			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Sample for Verifi- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool - 3 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Preschool - 4 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1st Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2nd Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3rd Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Middle School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - High School	339	74	339	74	-	-	293	-	293	-	-	-	61	61	-	-
<b>Subtotal</b>	339	74	339	74	-	-	293	-	293	-	-	-	61	61	-	-
County Voc - Regular	2,101	200	2,101	200	-	-	1,104	-	1,104	-	-	-	-	-	-	-
County Voc - FT Post-Second.	59	-	59	-	-	-	59	-	59	-	-	-	-	-	-	-
<b>Subtotal</b>	2,160	200	2,160	200	-	-	1,163	-	1,163	-	-	-	-	-	-	-
<b>Totals</b>	<b>2,499</b>	<b>274</b>	<b>2,499</b>	<b>274</b>	<b>-</b>	<b>-</b>	<b>1,456</b>	<b>-</b>	<b>1,456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61</b>	<b>61</b>	<b>-</b>	<b>-</b>
<b>Percentage Error</b>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>					<u>0.00%</u>	

BERGEN COUNTY TECHNICAL SCHOOLS  
 APPLICATION FOR STATE SCHOOL AID  
 SCHEDULE OF AUDITED ENROLLMENTS  
 10/15/2021

	Low Income			Sample for Verification			LEP Low Income			Sample for Verification				
	Reported on	Reported on	Errors	Sample	Verified to	Sample	Reported on	Reported on	Errors	Sample	Verified to	Sample		
	A.S.S.A as	Workpapers as					A.S.S.A as	Workpapers as					Selected from	Application
Low	Low	Income	Income	Workpapers	and Register	Errors	Low	Low	Income	Income	Errors	Workpapers	and Register	Errors
Half Day Pre-School (3 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Pre-School (4 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1st Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2nd Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3rd Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Spec Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Middle School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - High School	72.0	72.0	-	20	20	-	-	-	-	-	-	-	-	-
Subtotal	72.0	72.0	-	20.0	20.0	-	-	-	-	-	-	-	-	-
County Voc - Regular	124.0	124.0	-	33	33	-	-	-	-	-	-	-	-	-
County Voc - FT Post-Second.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	124.0	124.0	-	33.0	33.0	-	-	-	-	-	-	-	-	-
Totals	196	196	-	53	53	-	-	-	-	-	-	-	-	-
Percentage Error			0.00%			0.00%			0.00%			0.00%		

	Transportation			Tested	Verified	Errors
	Reported on	Reported on	Errors			
	DRTRS by	DRTRS by		DOE	District	
Regular - Public Schools	-	-	-	-	-	-
Transported - Non-Public	-	-	-	-	-	-
Regular - Spec.	-	-	-	-	-	-
Special Needs - Public	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Percentage Error			0.00%			0.00%

**BERGEN COUNTY TECHNICAL SCHOOLS  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
10/15/2021**

11

	LEP Not 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 Register	Sample Errors
Half Day Pre-School (3 Yrs)						
Half Day Pre-School (4 Yrs)						
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
1st Grade	-	-	-	-	-	-
2nd Grade	-	-	-	-	-	-
3rd Grade	-	-	-	-	-	-
4th Grade	-	-	-	-	-	-
5th Grade	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-
Spec Ed - Elementary	-	-	-	-	-	-
Spec Ed - Middle School	-	-	-	-	-	-
Spec Ed - High School	2	2	-	2	2	-
<b>Subtotal</b>	2	2	-	2	2	-
County Voc - Regular			-			-
County Voc - FT Post-Second.	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-
<b>Totals</b>	<u>2</u>	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Percentage Error		<u>0.00%</u>			<u>0.00%</u>	

**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**COUNTY VOCATIONAL DISTRICTS**

Section 1B

Six Percent (6%)

2021-2022 Total General Fund Expenditures per the ACFR	\$87,637,215	
Decreased by:		
On-Behalf TPAF Pension & Social Security	(15,069,393)	
Adjusted 2021-2022 General Fund Expenditures	<u>\$72,567,822</u>	
6% of Adjusted 2021-2022 General Fund Expenditures	<u>\$ 4,354,069</u>	
Maximum Unassigned Fund Balance		<u><u>\$4,354,069</u></u>

**Section 2**

Total General Fund – Fund Balance at June 30, 2022 (Per ACFR Budgetary Comparison Schedule/Statement)	\$15,677,901	
Decreased by:		
Year End Encumbrances	\$ 4,423,746	
Other Restricted Fund Balances-Capital Reserve	7,585,519	
Other Restricted Fund Balances-Maintenance Reserve	495,170	
Other Restricted Fund Balances-Unemployment Claims	431,034	
Designated for Subsequent Year’s Budget	<u>850,000</u>	
Total Unassigned Fund Balance		<u><u>\$1,892,432</u></u>

**Section 3 – All Districts**

Reserved Fund Balance – Excess Surplus		<u><u>\$ -</u></u>
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**BERGEN COUNTY TECHNICAL AND VOCATIONAL HIGH SCHOOL  
RECOMMENDATIONS**

**I. Administration Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting**

There are none.

**III. School Purchasing Program**

There are none.

**IV. Food Service Fund**

There are none.

**V. Other Enterprise Funds**

There are none.

**VI. Student Activities Funds**

There are none.

**VII. Pupil Transportation**

There are none.

**VIII. Application for State School Aid**

There are none.

**IX. Facilities and Capital Assets**

There are none.

**X. Status of Prior Years' Audit Findings/Recommendations**

A review was performed on the prior year recommendation and corrective action was taken.

**ACKNOWLEDGEMENT**

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to the members of our audit team.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Dieter P. Lerch  
Certified Public Accountant  
Public School Accountant