



**AREA VOCATIONAL-TECHNICAL SCHOOLS  
OF MERCER COUNTY SCHOOL DISTRICT**

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

**JUNE 30, 2018**

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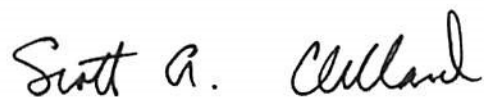
**INDEPENDENT AUDITORS' REPORT**

Honorable President and Members  
of the Board of Education  
Area Vocational-Technical Schools  
of Mercer County School District  
County of Mercer  
Hamilton, New Jersey 08690

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Area Vocational-Technical Schools of Mercer County School District in the County of Mercer for the year ended June 30, 2018, and have issued our report thereon dated February 13, 2019.

As part of our audit, we 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 intended solely for the information of the Area Vocational-Technical Schools of Mercer County 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.



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

February 13, 2019  
Livingston, New Jersey

**Area Vocational-Technical Schools  
of Mercer County School District**

**Administrative Findings – Financial, Compliance and Performance**

**June 30, 2018**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, 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**

Insurance coverage was carried in the amounts as detailed on J-20, Insurance Schedule contained in the school district 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>
Deborah Donnelly	School Business Administration/Board Secretary	\$ 190,000
Thomas Venanzi	Treasurer	\$ 215,000

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were greater than or less than estimated costs. The board 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**

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

**Payroll Account**

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

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

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

**Area Vocational-Technical Schools  
of Mercer County School District**

**Administrative Findings – Financial, Compliance and Performance**

**June 30, 2018**

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

**Employee Position Control Roster**

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were identified.

**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. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

**Board Secretary's Records**

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

**Treasurer's Records**

No exceptions were noted during our review of the records of the Treasurer.

**Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA)**

The ESEA 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 and VI of the Elementary and Secondary School Education Act as amended and reauthorized.

**Area Vocational-Technical Schools  
of Mercer County School District**

**Administrative Findings – Financial, Compliance and Performance**

**June 30, 2018**

A federal Single Audit under the Uniform Guidance was not applicable during the 2018 fiscal year as federal expenditures did not exceed \$750,000.

**Other Special Federal and/or State Projects**

The District's special projects were approved as listed on Schedules A (K-3) and Schedule B (K-4) located in the CAFR.

Our audit 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 are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no instances of noncompliance that are required to be reported in accordance with the State of New Jersey OMB Circular 15-08.

A federal Single Audit under the Uniform Guidance was not applicable during the 2018 fiscal year as federal expenditures did not exceed \$750,000.

**T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursements 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 school district was not required to reimburse the state for the TPAF/FICA payments made by the State on-behalf of the school district as no employees' salaries were identified as being paid from federal funds.

**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 \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 18,800 for 2017-18.

**Area Vocational-Technical Schools  
of Mercer County School District**

**Administrative Findings – Financial, Compliance and Performance**

**June 30, 2018**

The District 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 my examination, I 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, as amended.

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

**Student Body Activities**

During our review of the student activity funds, no exceptions were noted.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 13, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. 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 with exceptions as presented in the Schedule of Audited Enrollments. The information that was included on the workpapers was verified with exceptions as presented in the Schedule of Audited Enrollments. 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 written procedures appear to be adequate for the recording of student enrollment data.

**Facilities and Capital Assets**

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted in our review of NJSDA expenditures.

**Area Vocational-Technical Schools  
of Mercer County School District**

**Administrative Findings – Financial, Compliance and Performance**

**June 30, 2018**

**Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to all the requirements of *N.J.A.C. 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 including findings, where applicable. There were no prior year findings.

There were no Office of Fiscal Accountability and Compliance (“OFAC”) audit reports issued during the 2017-18 fiscal year.

**Acknowledgment**

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



SCHEDULE OF AUDITED ENROLLMENTS

AREA VOCATIONAL-TECHNICAL SCHOOLS OF MERCER COUNTY SCHOOL DISTRICT  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 13, 2017

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verification	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	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	10	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	23	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - High School	17	303	17	302	-	1	-	221	-	221	-	-	-	-	-	-	-
Special Ed - Alt Voc High	29	-	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	46	303	46	302	-	1	-	221	-	221	-	-	-	-	-	-	-
Co. Voc. - Regular	201	358	201	358	-	-	170	-	170	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	34	294	34	294	-	-	-	225	-	225	-	-	-	-	-	-	-
Totals	332	955	332	954	-	1	170	446	170	446	-	-	-	-	-	-	-
Percentage Error					0.00%	0.10%					0.00%	0.00%					0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**AREA VOCATIONAL-TECHNICAL SCHOOLS OF MERCER COUNTY SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017**

	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 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	2	2	-	-	-	-	-	-	-	-	-	-
Ten	6	6	-	3	3	-	-	-	-	-	-	-
Eleven	14	14	-	4	4	-	-	-	-	-	-	-
Twelve	7	7	-	2	2	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	29	29	-	9	9	-	-	-	-	-	-	-
Special Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - High	63.5	60.5	3.0	34.0	34.0	-	1.0	1.0	-	1.0	1.0	-
Special Ed - Alt Voc High	15.0	15.0	-	3.0	3.0	-	-	-	-	-	-	-
Subtotal	78.5	75.5	3.0	37.0	37.0	-	1.0	1.0	-	1.0	1.0	-
Co. Voc - Regular	116.0	116.5	(0.5)	82.0	82.0	-	5.0	5.0	-	5.0	5.0	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	223.5	221.0	2.5	128.0	128.0	-	6.0	6.0	-	6.0	6.0	-
Percentage Error			1.12%			0.00%			0.00%			0.00%

	Transportation						Reported	Recalculated
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors		
Reg - Public Schools, col. 1								
Reg -SpEd, col. 4								
Transported - Non-Public, col. 3								
Special Ed Spec, col. 6								
Totals								
Percentage Error						0.00%	NOT APPLICABLE	

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

**AREA VOCATIONAL-TECHNICAL SCHOOLS OF MERCER COUNTY SCHOOL DISTRICT**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**

**SCHEDULE OF AUDITED ENROLLMENTS**

**ENROLLMENT AS OF OCTOBER 13, 2017**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application 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. (1-14 CR.)	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular	2.0	2.0	-	2.0	2.0	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	2.0	2.0	-	2.0	2.0	-
Percentage Error			0.00%			0.00%

**AREA VOCATIONAL-TECHNICAL SCHOOLS OF MERCER COUNTY SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2018**

**SECTION 1**

**A. 6% Calculation of Excess Surplus (2017-18 expenditures of \$100 million or less)**

2017-18 Total General Fund Expenditures per CAFR, Ex. C-1	<u>\$ 14,292,793</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -</u> (B1b)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>\$ 1,120,543</u> (B2a)
Assets Acquired Under Capital Leases	<u>\$ -</u> (B2b)
Adjusted 2017-18 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>\$ 13,172,250</u> (B3)
6% of Adjusted 2017-18 General Fund Expenditures [(B3) times .06]	<u>\$ 790,335</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 790,335</u> (B5)
Increased by: Allowable Adjustment*	<u>\$ -</u> (K)
Maximum Unassigned/Unreserved-Undesignated Fund Balance [(B5)+(K)]	<u>\$ 790,335</u> (M)

\* This adjustment line (as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid, Additional Nonpublic School Aid and Transportation Aid; and School Bus Advertising Revenue Recognized during the current year. Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid.

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-18 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 4,637,327</u> (C)
Decreased by:	
Year End Encumbrances	<u>\$ 232,009</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>\$ 304,000</u> (C3)
Other Restricted Fund Balances****	<u>\$ 2,379,054</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>\$ -</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 1,722,264</u> (U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus ***[(U1)-(M)] IF NEGATIVE ENTER-0-	<u>\$ 931,929</u> (E)
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**AREA VOCATIONAL-TECHNICAL SCHOOLS OF MERCER COUNTY SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2018**

**Recapitulation of Excess Surplus as of June 30, 2018**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 304,000	(C3)
Reserve Excess Surplus *** [(E)]	\$ 931,929	(E)
<b>Total Excess Surplus [(C3) + (E)]</b>	<b>\$ 1,235,929</b>	<b>(D)</b>

**\* Detail of Allowable Adjustments**

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)
<b>Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]</b>	<b>\$ -</b>	<b>(K)</b>

\*\* This amount represents the June 30, 2017 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2018 CAFR and Audit Summary Worksheet Line 90030.

**Detail of Other Restricted Fund Balances**

<b>Statutory restrictions:</b>		
Approved unspent separate proposal	\$ -	
Sale/lease-back reserve	\$ -	
Capital reserve	\$ 2,379,054	
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 ****	\$ -	
<b>Total Other Restricted Fund Balance</b>	<b>\$ 2,379,054</b>	<b>(C4)</b>

\*\*\*\* Amount for Other Reserved 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 an other type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

**Area Vocational-Technical Schools  
of Mercer County School District**

**Administrative Findings – Financial, Compliance and Performance**

**June 30, 2018**

**Audit Recommendations Summary**

We suggest the following:

**1. Administrative Practices and Procedures**

None

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

None

**3. School Purchasing Programs**

None

**4. School Food Service**

None

**5. Student Body Activities**

None

**6. Application for State School Aid**

None

**7. Pupil Transportation**

None

**8. Facilities and Capital Assets**

None

**9. Miscellaneous**

None

**10. Status of Prior Year Audit Findings/Recommendations**

Not applicable as there were no prior year findings.