BERGENFIELD BOARD OF EDUCATION
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2025

BERGENFIELD BOARD OF EDUCATION
TABLE OF CONTENTS

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

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, PSA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA
JOHN CUIFFO, CPA, PSA

AUDITOR'S MANAGEMENT REPORT

Honorable President and Members
of the Board of Education
Bergenfield Board of Education
Bergenfield, 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 Bergenfield Board of Education as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated November 3, 2025.

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 Education, 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.

Respectfully submitted,

Lerch, Vinci & Bliss, LLP

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

Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
November 3, 2025

17-17 ROUTE 208 FAIR LAWN, NJ 07410 • TELEPHONE (201) 791-7100 • FACIMILE (201) 791-3035
WWW.LVBCPA.COM

BERGENFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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, 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 ACFR.

Official Bonds

Name	Position	Amount
JoAnn Khoury-Frias	School Business Administrator/ Board Secretary	$350,000
Sean Gately	Treasurer of School Monies	$400,000

There is a Public Employees' Dishonesty Insurance Coverage including faithful performance with the Northeast Bergen County School Board Insurance Group (NESBIG) covering all other employees with multiple coverage of $500,000 per loss.

P.L. 2020, c44

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 of audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did appear to 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 Board made the proper adjustments to billings to sending districts for the adjustment in per pupil costs in accordance with NJAC 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 reveal any material discrepancies with respect to each of signature certification, proper itemization and proper supporting documentation.

Payroll Account

The net salaries of all employees of the Board 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 tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

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

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The District maintains a personnel tracking and accounting (Position Control) system.

The School Business Administrator completed and filed the required certification of compliance with federal and state law respecting the reporting of compensation for certain administrative employees.

Year End 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 year end 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. In addition to randomly selecting a test sample, our sample selection included administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23A-8.3. As a result of the procedures performed additional procedures were not deemed necessary to test the propriety of expenditure classification.

Travel

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Board Secretary's Records

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

The Board Secretary's and Treasurer's reports were presented monthly to the Board on a timely basis and were submitted to the executive county superintendent as prescribed by (N.J.S.A. 18A:17-9 and 18A:17-36).

Acknowledgement of the Board's receipt of the Board Secretary's monthly financial reports were included in the minutes.

The prescribed contractual order system was followed without any material exceptions noted.

> **Finding (2025-01)** – Our audit indicated that the District approved resolutions to transfer unanticipated revenue and unexpended appropriations into its Capital Reserve, Maintenance Reserve, Emergency Reserve, and Tuition Reserve subsequent to the June 30, 2025 statutory deadline.
>
> **Recommendation** – The resolutions to approve the transfer of unanticipated revenue and unexpended appropriations into the District's Reserve Accounts be no earlier than June 1 and no later than June 30, in accordance with N.J.S.A. 6A:23A-14.3.

Treasurer's Records

The Treasurer did perform reconciliations for all required accounts.

The Treasurer's records were in agreement with the Board Secretary's records.

The Treasurer's cash balances were in agreement with the reconciled cash balances as determined during the audit.

Acknowledgement of the Board's receipt of the Treasurer's monthly financial reports was included in the minutes.

Unemployment Compensation Insurance Account

The Board has adopted the direct reimbursement method and has established an unemployment compensation insurance account. The financial transactions of this account are reported in the general fund.

Financial Planning, Accounting and Reporting (Continued)

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

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 projects under Titles I, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

Our examination of the E.S.E.A./E.S.S.A. 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.

Other Special Federal and/or State Projects

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

Our examination of the Federal and State funds not 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-3 (as amended) and 18A:39-3 (public school student transportation) are $32,000 and $22,400, respectively for 2024-25.

If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971, c.198 (c.40A:11-9), the board of education may establish that the bid threshold may be up to $44,000 in accordance with 18A:18A-2. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section. The Board designated the School Business Administrator as the qualified purchasing agent.

The School Business Administrator is a QPA and the Board by resolution has established the bid threshold be $44,000.

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 did not indicate any individual payments, contracts, or agreements which 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.

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.

Food Service Fund

The school food service program was not selected as a major federal or state program. However, the program expenditures exceeded $100,000 in Federal and State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. Exceptions were not noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. Exceptions were not noted.

The financial transactions and records of the school food services were maintained in excellent condition. The financial accounts and records were reviewed on a test-check basis.

The district utilized 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 contract were reviewed and audited. The FSMC contract does include an operating results provision which guarantees that the Food Service program will earn a profit which was met by the FSMC for the current fiscal year.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplied 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.

Our audit revealed net cash resources did not exceed three month average expenditures at June 30, 2025 in the Food Service Fund.

Payroll records were maintained on all School Food Services employees authorized by the Board of Education.

Applications for free and reduced price meals were reviewed for completeness and accuracy as part of our audit of the Application for State School Aid (ASSA).

USDA Food Distributions Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

Non-program foods were purchased, prepared, sold or offered for sale.

The Statement of Revenues, Expenses and Changes in Fund Net Assets (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

BERGENFIELD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Student Body Activities

The Board has a policy, which clearly established the regulation of student activity funds.

Cash receipts and disbursements records for the various schools were maintained in good condition.

Summer Enrichment Program

A formal cash receipts and cash disbursement journal was maintained for the summer enrichment program's financial transactions and were in good condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2024 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and limited English proficiency. 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 minor exceptions noted. The information that was included on the workpapers was verified with minor exceptions noted. 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 had adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2024-2025 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

Facilities and Capital Assets

The District received State Schools Development Authority (SDA) Regular Operating District (ROD) grants during the 2023-2024 fiscal year and the capital projects remains ongoing as of June 30, 2025. The District had no further SDA grants awarded in the 2024-25 fiscal year.

The District maintained detailed capital asset financial accounting records.

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 Prior Year Findings

In accordance with government standards, our procedures included a review of all prior year recommendations.

Management Suggestions

- Reimbursement requests be submitted to the SDA for project costs incurred to date.
- Greater care be exercised to ensure fundraising receipts are deposited more timely in the High School student account.

BERGENFIELD BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOT APPLICABLE

Bergenfield Board of Education

NET CASH RESOURCE SCHEDULE

Food Service Enterprise Fund
For the Fiscal Year Ended June 30, 2025

Net Cash Resources:			Food Service B - 4/5	
ACFR	**Current Assets**			
B-4	Cash & Cash Equiv.	$	588,962	
B-4	Due from Other Gov'ts		56,546	
B-4	Accounts Receivable		18,698	
ACFR	**Current Liabilities**			
B-4	Less Accounts Payable		(112,922)	
B-4	Less Deferred Revenue		(20,003)	
	Net Cash Resources	**$**	**531,281**	**(A)**
Net Adj. Total Operating Expense:				
B-5	Tot. Operating Exp.		1,885,554	
B-5	Less Depreciation		(35,323)	
	Adj. Tot. Oper. Exp.	**$**	**1,850,231**	**(B)**
Average Monthly Operating Expense:				
	B / 10	**$**	**185,023**	**(C)**
Three times monthly Average:				
	3 X C	**$**	**555,069**	**(D)**

TOTAL IN BOX A	$	531,281
LESS TOTAL IN BOX D	$	555,069
NET	**$**	**(23,788)**

From above:

Net cash resources does not exceed 3 x average monthly operating expenses.

BERGENFIELD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	2025-2026 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 Register 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				
Full Day Preschool - 3 yrs	19		19		-	-	7		7		-	-				
Full Day Preschool - 4 yrs	42		42		-	-	18		18		-	-				
Full Day Kindergarten	170		170		-	-	34		34		-	-				
Grade 1	232		232		-	-	46		46		-	-				
Grade 2	173		173		-	-	32		32		-	-				
Grade 3	186		186		-	-	34		34		-	-				
Grade 4	199		199		-	-	32		32		-	-				
Grade 5	228		224		4	-	51		51		-	-				
Grade 6	211		211		-	-	211		211		-	-				
Grade 7	220		219		1	-	219		219		-	-				
Grade 8	217		214		3	-	214		214		-	-				
Grade 9	267	1	262	1	5	-	262	1	262	1	-	-				
Grade 10	272	1	271	1	1	-	271	1	271	1	-	-				
Grade 11	248		246		2	-	246		246		-	-				
Grade 12	247	5	246	5	1	-	246	4	246	4	-	-				
Subtotal	2,931	7	2,914	7	17	-	1,923	6	1,923	6	-	-				
Spec Ed - Elementary	342		342		-	-	43		43		-	-	4	1	1	-
Spec Ed - Middle School	114		115		(1)	-	8		8		-	-	11	3	3	-
Spec Ed - High School	192	6	189	6	3	-	12		12		-	-	14	4	4	-
Subtotal	648	6	646	6	2	-	63	-	63	-	-	-	29	8	8	-
Totals	3,579	13	3,560	13	19	-	1,986	6	1,986	6	-	-	29	8	8	-
Percentage Error					0.53%	0.00%					0.00%	0.00%				0.00%

BERGENFIELD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	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 ASSA	Reported on Workpapers	Errors	Sample Selected	Sample Verified	Errors
Full Day Kindergarten	71	71	-	3	3	-	30	30	-	6	6	-
Grade 1	109	109	-	5	5	-	35	35	-	7	7	-
Grade 2	71	71	-	3	3	-	22	22	-	5	5	-
Grade 3	80	78	2	4	4	-	14	14	-	3	3	-
Grade 4	81	81	-	4	4	-	16	16	-	4	4	-
Grade 5	97	97	-	5	5	-	10	10	-	2	2	-
Grade 6	97	97	-	5	5	-	6	6	-	1	1	-
Grade 7	87	87	-	4	4	-	11	11	-	2	2	-
Grade 8	91	91	-	4	4	-	16	16	-	3	3	-
Grade 9	110	111	(1)	5	4	1	13	13	-	4	4	-
Grade 10	103	103	-	5	5	-	16	16	-	4	4	-
Grade 11	95	95	-	4	3	1	18	18	-	4	4	-
Grade 12	91	91	-	4	4	-	7	7	-	2	2	-
Subtotal	1,183	1,182	1	55	53	2	214	214	-	47	47	-
Spec Ed - Elementary	163	163	-	8	7	1	22	22	-	5	5	-
Spec Ed - Middle School	65	65	-	3	3	-	4	4	-	1	1	-
Spec Ed - High School	94	94	-	4	4	-	7	7	-	2	2	-
Subtotal	322	322	-	15	14	1	33	33	-	8	8	-
Totals	1,505	1,504	1	70	67	3	247	247	-	55	55	-
Percentage Error			0.07%			4.29%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	48	48	-	9	9	-
Transported - Non-Public	3	3	-	1	1	-
Regular - Spec. Ed.	55	55	-	10	10	-
Special Needs - Public	205	205	-	39	39	-
Totals	311	311	-	59	59	-
Percentage Error			0.00%			0.00%

BERGENFIELD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	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
Full Day Kindergarten	16	16	-	4	4	-
Grade 1	9	9	-	3	3	-
Grade 2	8	8	-	2	2	-
Grade 3	4	4	-	1	1	-
Grade 4	4	4	-	1	1	-
Grade 5	3	3	-	1	1	-
Grade 6	2	2	-	1	1	-
Grade 7	4	4	-	1	1	-
Grade 8	5	5	-	2	2	-
Grade 9	4	4	-	1	1	-
Grade 10	9	9	-	2	2	-
Grade 11	2	2	-	1	1	-
Grade 12	6	5.5	0.5	2	2	-
Subtotal	76	76	0.5	22	22	-
Spec Ed - Elementary	2	2	-	1	1	-
Spec Ed - Middle School			-			-
Spec Ed - High School	2	2	-	1	1	-
Subtotal	4	4	-	2	2	-
Totals	80	79.5	0.5	24	24	-
Percentage Error			0.63%			0.00%

BERGENFIELD BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION 1A

2024-2025 Total General Fund Expenditures per the ACFR	$ 100,414,595	
Increased by:		
Local Contribution to Special Revenue Fund	227,024	
Transfer to Special Revenue Fund (Athletics)	20,035	
Decreased by:		
Assets Acquired Under Capital Lease	(1,005,541)	
On-Behalf TPAF Pension OPEB, LTD1 & Social Security (Non-Budgeted)	(15,866,220)	
Adjusted 2024-2025 General Fund Expenditures	$ 83,789,893	
2% of Adjusted 2024-2025 General Fund Expenditures	$ 1,675,798	
Enter Greater of 2% of Adjusted 2024-2025 General Fund Expenditures or $250,000	$ 1,675,798	
Increased by: Allowable Adjustments	3,645,633	
Maximum Unassigned Fund Balance		$ 5,321,431

SECTION 2

Total General Fund - Fund Balance at June 30, 2025 (Per ACFR Budgetary Comparison Schedule/Statement)	$ 16,753,095	
Decreased by:		
Year-End Encumbrances	1,098,104	
Capital Reserve	1,694,202	
Capital Reserve - Designated for Subsequent Year's Expenditures	1,054,128	
Maintenance Reserve	1,773,312	
Maintenance Reserve - Designated for Subsequent Year's Expenditures	1,196,907	
Emergency Reserve	140,819	
Emergency Reserve - Designated for Subsequent Year's Expenditures	25,000	
Tuition Adjustments	395,000	
Tuition Adjustments - Designated for Subsequent Year's Expenditures	395,000	
Excess Surplus - Designated for Subsequent Year's Expenditures	1,010,833	
Unemployment Compensation Reserve	295,605	
Assigned - Designated for Subsequent Year's Expenditures	1,341,921	
Total Unassigned Fund Balance		$ 6,332,264

SECTION 3

Restricted Fund Balance - Excess Surplus	$ 1,010,833

Recapitulation of Excess Surplus as of June 30, 2025

Excess Surplus	$ 1,010,833
Excess Surplus - Designated for Subsequent Year's Expenditures	1,010,833
Total Excess Surplus	$ 2,021,666

Detail of Allowable Adjustments

Extraordinary Aid	$ 3,645,633

BERGENFIELD BOARD OF EDUCATION
RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

I. **Administrative Practices and Procedures**

There are none.

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

1. It is recommended that the resolutions to approve the transfer of unanticipated revenue and unexpended appropriations into the District's Reserve Accounts be no earlier than June 1 and no later than June 30, in accordance with N.J.S.A. 6A:23A-14.3.

III. **School Purchasing Program**

There are none.

IV. **Food Service Fund**

There are none.

V. **Student Body Activities**

There are none.

VI. **Summer Enrichment Program**

There are none.

VII. **Application for State School Aid**

There are none.

VIII. **Transportation**

There are none.

IX. **Facilities and Capital Assets**

There are none.

X. **Miscellaneous**

There are none.

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

A review was performed on all prior years' recommendations and corrective action was taken on all prior year findings, except the recommendations denoted by an asterisk.

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP

Jeffrey C. Bliss
Certified Public Accountant
Public School Accountant