CLOSTER BOARD OF EDUCATION

Closter, New Jersey

MINUTES
REGULAR MEETING
Tenakill Middle School
November 19, 2025 - 7:30 PM

The Board meeting was called to order by Ms. Finkelstein at 7:31 PM.

The following Board Members were present:
Mr. Shih, Ms. Lee, Ms. Argenziano, Mr. Paldi, Ms. Micera, Ms. Estrems, Ms. Finkelstein

The following Board Members were absent:
Ms. Li, Mr. Choi

Also present:
Mr. McHale and Mr. Villanueva

NEW JERSEY OPEN PUBLIC MEETINGS ACT STATEMENT - Read by the President:
The New Jersey Open Public Meetings Act was enacted to ensure the right of the public to have advance notice of and to attend the meeting of public bodies at which any business affecting their interests is discussed or acted upon. In accordance with the provisions of this Act, the Secretary to the Board of Education has caused notice of this meeting by having the date, time, and place thereof, posted at each school building within the district, district website, the Board of Education office, the Office of the Borough Clerk, and transmitted to *The Record* and *Northern Valley Suburbanite* newspapers.

PLEDGE OF ALLEGIANCE

PRINCIPALS' REPORTS
Ms. Dianne Smith, Principal of Hillside Elementary School, shared her report with the Board and the community:

- ***Enrollment***
  - *Hillside's current enrollment stands at 607 students.*
- ***Update on Literacy and Math Committees***
  - *The Literacy Committee has met multiple times this month to review the statewide Literacy Initiative, AIMSweb, and DIBELS assessments.*
  - *Literacy screening results will be mailed home next week, including a Guide to Understanding Your Score Report—parents are encouraged to ask questions at Parent/Teacher Conferences.*

- ***Math Committee***
    - *Math Committee meetings have centered on the new math program, Big Ideas.*
    - *Staff have been:*
        - *Collaborating on lesson planning*
        - *Reviewing assessment components*
        - *Grade-level representatives in K-4 continue to attend NVCC professional development, where they are piloting assessments and returning with curriculum resources for their grade-level teams.*
- ***Staff shout out***
    - *We are proud to recognize Ms. Iyo and Ms. Jost, who the NVCC selected to serve as a lab site showcasing our implementation of phenomena-based instruction in STEM and Science. Their work outstandingly represents Hillside.*
- ***From Our Counselors***
    - *Throughout November, our counselors facilitated:*
        - *Friendship Lessons*
        - *World Kindness Day activities*
    - *Gratitude Presentations, where students created Gratitude Leaves to be displayed throughout the halls*
    - *The goal of these activities is to promote and encourage empathy, kindness, and positive school climate.*
    - *We look forward to welcoming Ms. Lang back on November 26.*
    - *We are grateful for Ms. Lewis's exceptional dedication during her absence.*
    - *To ensure a smooth transition, Ms. Lewis will work alongside Ms. Lang through December 2.*
- ***AAP Program***
    - *The AAP program is running through December 18.*
- ***Security Drills***
    - *Both required November security drills were completed in collaboration with the Closter Police Department. We appreciate their continued partnership.*
    - *Also, in collaboration with the Closter Police, we are hosting two assemblies (K-2 and 3-4) on bicycle, scooter, and pedestrian safety on December 1.*
- ***Student Council***
    - *Congratulations to the 2025–2026 Student Council Officers:*
    - *President: Shane Spoto*
    - *Vice President: Bradley Chu*
    - *Treasurer: Sam Balog*
    - *Secretary: Caroline Min*
    - *In collaboration with TMS, the student council is leading:*
        - *A Food Drive*
        - *An upcoming Coat Drive*
        - *Preparation for the annual PBA Toy Drive*
        - *We are proud of our students for demonstrating leadership, unity, and generosity through their partnership with TMS. These events align with the profile of a*

Closter learner: being a responsible citizen and contributing to the school and community. Thank you to the TMS Student Council and Ms. Cipollini for partnering with Hillside on these initiatives.

- ***Grade 1 Thanksgiving Concert***
  - *Monday, November 24 – Dress rehearsal for Grades K and 2.*
  - *Tuesday, November 25 – Grade 1 Thanksgiving Concert for families.*
  - *Looking ahead to our Winter Concert with a dress rehearsal for grades 2-3 on December 16 and families on December 17.*
- ***PTO-Sponsored Events***
  - *Students in Grades 2–4 enjoyed an Author Visit from Peter Brown, who shared stories from his journey as an author and illustrator.*
  - *The Holiday Boutique will take place December 9–10.*
- ***Parent/Teacher Conferences***
  - *Parent/Teacher Conferences will take place during the week of December 1, 2025.*
  - *Details were included in last week's edition of Hillside Happenings.*
  - *Please note: Tuesday, December 2 will be an early dismissal for students.*
- ***Upcoming Dates & Reminders***
  - *Early dismissal on November 26.*
  - *November 27–28 – School closed for Thanksgiving*
  - *We wish all our Hillside families a warm and joyful Thanksgiving. We are grateful for our entire community.*

Ms. Christine Cipollini, Principal of Tenakill Middle School, shared with the Board and the community her report:

- *The current enrollment at TMS is 588 students.*
- *On December 1st, in collaboration with the Closter Police Department and E-Z Ride, all students in grades 5-8 will have grade-band assemblies to discuss e-bike and e-scooter safety and pedestrian safety. Additionally, helmet safety signs have been added by the bike racks,*
- *Thank you to our student council and student council advisors, Ms. Palmeri and Mr. Rota, who have been collaborating with the HES student council to run both a food drive for the Closter Food Pantry and a Coat Drive. The coat drive is accepting donations through December 3rd, and the food drive is accepting donations through Nov. 24th. Thank you for all the support.*
- *Additionally, the CPD is hosting its annual PBA toy drive. Toys can be dropped off to HES and TMS anytime between now and Dec. 18th to support families in need this holiday season.*
- *Our winter concert will take place on December 11th. Students will have an opportunity to perform for their peers during the day, and a concert for families will take place on the evening of December 11th—more details regarding arrival time for students and intermission times to be sent via email.*
- *Students have been working on finalizing their student-led conference presentations in preparation for conferences, which will take place on the afternoon of December 2nd and the evening of December 3rd. All parents should have received an email from their child's teacher-facilitator with a link to sign up. Teachers and parents have been provided with facilitation questions to help them navigate the conference. Students will have an opportunity to*

share information regarding their learner and academic goals aligned with the profile of a Closter Learner.

- *Additionally, to continue to support the 8th-grade transition to high school, on Wednesday, December 4th, we will host two information sessions for 8th-grade families focused on the high school course selection and scheduling process.*
- ***Location:** Tenakill Middle School Auditorium*
  ***Session 1:** 6:00 – 6:30 PM*
  ***Session 2:** 7:30 – 8:00 PM*
- *Our 6th-grade math team has been working with students to prepare for the TREP$ marketplace on December 18th. Information will be sent out to the community via email and the Tenakill Times Newsletter in December. The TREP$ program and marketplace align with our commitment to providing engaging, student-centered learning experiences. It encourages:*
- *Innovation and problem-solving*
- *Real-world application of academic skills*
- *Community engagement and collaboration*
- *Our 5th-grade ELA students have completed their Personal Narrative writing units and have been engaging in writing celebrations to share their work with peers and others. Students engaged in the writing and revision process. In this unit, students learn to craft meaningful personal narratives by zooming in on small, memorable moments and developing them with rich detail, dialogue, and sensory description. Through mentor texts, mini-lessons, and structured writing workshops, students plan, draft, revise, and publish a polished narrative that reflects strong author's craft. Emphasis is placed on developing a clear story arc, using figurative language, and strengthening writing stamina. Students also engage in peer conferences and self-reflection to build independence and confidence as writers.*
- *Congratulations to the boys and girls volleyball teams who earned 1st place in the Northern Valley Fall Sports Championships! Congratulations to the boys and girls soccer team,s who were finalists in the championships but lost in double overtime and penalty kicks. The students showed determination and grit and we are so proud of their hard work! Thank you to Coach Lewis, Vassallo, and Hernandez for their support of our student athletes.*
- *Happy Thanksgiving! She is thankful for the Closter School community and wishes all families a wonderful holiday!*

SUPERINTENDENT'S REPORT

Mr. Vincent McHale, Superintendent of Schools, shared with the Board and the community his report:

- *Congratulations to the Board of Education candidates Janine Micera, Gal Paldi, and Gregory Shih, who were uncontested and will continue on the Board of Education for three years. Congratulations also to Avishag Ravid, who won the open one-year seat on the Board. The newly elected Board trustees will be sworn in at the reorganization meeting on January 7, 2026. We will recognize and thank our outgoing Board trustee, Jia Dee Li, at our meeting on December 10, 2025.*
- *Tenakill Middle School held a Veterans Day Observance on November 11, 2025. It was a beautiful tribute to all veterans, but especially to the Closter veterans who attended. Thank you*

to the Korean Parent Group for providing lunch for the veterans and guests. A very special thank you to Ms. Cipollini, Ms. Abbey, Ms. Riecken, the Student Council, and all students who performed. It was a great patriotic observance of the holiday and a tribute to all who have served in our nation's military.

- *Today was Educational Support Professionals Day. We appreciate the dedicated educational support professionals who ensure that Closter Public Schools operate effectively every day. This group includes our paraprofessionals, secretaries, custodians, maintenance workers, and others who assist teachers, administrators, and students. Their contributions are vital in creating an environment where every child can feel secure, learn, develop, and succeed. We celebrate and thank you for all you do!*
- *Please support the 8th Grade Class through their Thanksgiving Pie sale! The final day to order pies is tomorrow, Thursday, November 20, 2025. Orders can be placed online, and pies can be picked up on November 26, 2025, from 9:00 a.m. to 4:00 p.m. at Guzzo's Bakehouse, 149 Terrace St, Haworth, NJ. Visit the Closter PTO website for more information.*
- *I must share the sad news that Alan Deroian, who served as principal of Village School from 1986 – 1994 and principal of Tenakill Middle School from 1994 – 2001, passed away on November 18, 2025. He dedicated many years to our district and made positive contributions to our district. He was principal at Tenakill during the 1995 addition. I met Mr. Deroian in June 2024, and he shared with me links to videos from that project, which are a remarkable bit of our district's history. Our thoughts are with his family during this difficult time.*
- *Schools will be closed on Thursday, November 27, and Friday, November 28, 2025, for Thanksgiving. On behalf of the Board of Education, I wish the entire Closter Public Schools community a joyful and happy Thanksgiving!*

BOARD COMMITTEES

There were no board committee reports.

PUBLIC COMMENTS ON AGENDA ITEMS

Moved by Ms. Micera, seconded by Mr. Paldi to open the meeting to the public.

Statements made by individual participants are limited to a duration of three (3) minutes unless otherwise announced at the beginning of the discussion. A maximum of 15 minutes for public input is scheduled as per bylaw 0167. The Board urges large groups to select one person to represent them. The Board reminds those individuals who take the opportunity to speak to please step up, identify themselves by name and address, and to limit their comments to items listed on the agenda.

There were no public comments.

Moved by Ms. Micera, seconded by Ms. Argenziano to resume the regular order of business.

BOARD OPERATIONS

Moved by Ms. Lee, seconded by Ms. Micera to approve Motions A - E.

Mr. McHale clarified that Item E does not represent an additional class, but rather the special education class that began in September. He noted that, moving forward, any new section of a special education class must receive state approval and be placed on the board agenda.

Motions were approved by a roll call vote of the Board as follows:
YEAS: Mr. Shih, Ms. Lee, Ms. Argenziano, Mr. Paldi, Ms. Micera, Ms. Estrems, Ms. Finkelstein
NAYS: None

A. **APPROVAL - Board of Education Meeting Minutes**
Motion to approve the October 29, 2025, Board of Education meeting minutes.

B. **APPROVAL - Harassment, Intimidation or Bullying (HIB)**
Motion to affirm the decision of the Superintendent of Schools regarding Harassment, Intimidation or Bullying (HIB) incidents TMS-2526-05, TMS-2526-06, TMS-2526-07, and TMS-2526-08 as reported to the Board in Executive Session at the October 29, 2025, meeting.

C. **APPROVAL - School Safety and Security Plan Statement of Assurance for 2025-2026**
Motion to approve the School Safety and Security Plan (SSSP) SOA for the 2025-2026 School Year.

D. **APPROVAL - Memorandum of Agreement between the Closter Police Department and the Closter School District for the 2025-2026 School Year**
Motion to approve the Memorandum of Agreement between the Closter Police Department and the Closter School District for the 2025-2026 School Year.

E. **APPROVAL - Addition of a Learning and Language Disabilities Class at Tenakill Middle School**
Motion to approve the addition of a Learning and Language Disabilities Class at TMS.

CURRICULUM AND INSTRUCTION COMMITTEE

Chairperson: Ms. Finkelstein; Members: Ms. Argenziano, Ms. Lee

Moved by Ms. Argenziano, seconded by Mr. Paldi to approve Motions A - C.
Motions were approved by a roll call vote of the Board as follows:
YEAS: Mr. Shih, Ms. Lee, Ms. Argenziano, Mr. Paldi, Ms. Micera, Ms. Estrems, Ms. Finkelstein
NAYS: None

A. **APPROVAL - Staff Coursework**

Motion to approve the following courses for the 2025-2026 school year as recommended to the Superintendent by the Principals:

Staff Member:	Sandra Hernandez
Course No./Title:	LDTC 501 Theory and Remediation Practices in Support of Individuals with Dyslexia
Institution:	Felician University
Credits:	3

B. **APPROVAL - Staff Conferences**

Motion to approve the following staff conferences for the 2025-2026 school year:

Staff Member(s):	Christine Cipollini
Conference:	Leadership Power Hours: Middle School Level
Location:	Various locations
Date:	11/20/25, 1/30/26, 3/26/26
Cost to Board:	$24.82 (Transportation)

Staff Member(s):	Christine Cipollini
Conference:	Bergen County Principals and Supervisors Association - Professional Learning Session: Care Plus
Location:	Hackensack, NJ
Date:	12/10/25
Cost to Board:	$8.37 (Transportation)

Staff Member(s):	Brianna Kehoe
Conference:	1) Engaging Students in Practices Using Performance Tasks 2) Using Explanation & Argument to Assess Student Learning
Location:	Raritan Valley Community College, Branchburg Twp., NJ
Date:	12/10/25 and 2/25/26
Cost to Board:	$362.42 (Transportation)

Staff Member(s):	Vincent McHale
Conference:	NJ Techspo
Location:	Atlantic City, NJ
Date:	1/28/26 - 1/30/26
Cost to Board:	$1,151.50 (Registration, hotel, and transportation)

Staff Member(s):	Vincenzo Salvati
Conference:	NJ Techspo
Location:	Atlantic City, NJ
Date:	1/28/26 - 1/30/26
Cost to Board:	$1,151.50 (Registration, hotel, and transportation)

Staff Member(s):	Joseph Calabria
Conference:	Bergen County Consortium for Teachers of the Gifted
Location:	Cliffside Park, NJ
Date:	12/5/25
Cost to Board:	$14.10 (Transportation)

C. **APPROVAL - Field Trips**

Motion to approve the following field trips for the 2025-2026 school year:

School:	Tenakill Middle School
Group:	Grades 7 and 8
Month:	December 2025
Destination:	NVRHS-D
Location:	Demarest, NJ

School:	Tenakill Middle School
Group:	Grade 8 Band & Orchestra
Month:	January 2026
Destination:	NVRHS-D
Location:	Demarest, NJ

School:	Tenakill Middle School
Group:	Grade 8 Choir
Month:	January 2026
Destination:	NVRHS-D
Location:	Demarest, NJ

School:	Tenakill Middle School
Group:	Art Classes
Month:	December 2025
Destination:	Belskie Museum
Location:	Closter, NJ

FINANCE AND PHYSICAL PLANT COMMITTEE
Chairperson: Mr. Choi; Members: Ms. Estrems, Ms. Finkelstein

Moved by Ms. Estrems, seconded by Ms. Micera to approve Motions A - C.
Motions were approved by a roll call vote of the Board as follows:
YEAS: Mr. Shih, Ms. Lee, Ms. Argenziano, Mr. Paldi, Ms. Micera, Ms. Estrems, Ms. Finkelstein
NAYS: None

A. **APPROVAL - Monthly Financials and Certification**

Motion to approve the following items as required, pursuant to NJSA 18A:17-9 and NJAC 6:20-2.13, as per Appendix A attached:

a. Board Secretary and School Treasurer Financial Reports for October 2025.
b. Board of Education's Monthly Certification of Budgetary Major Account /Fund status for October 2025.
c. Transfer of funds for October 2025.

B. **APPROVAL - Payment of Bills**

Motion to approve the payment of bills from November 1, 2025, to November 19, 2025, in the amount of:

General Fund (Fund 10)	$1,481,662.69
Special Revenue (Fund 20)	$ 319,309.90
Capital Fund (Fund 30)	$ 513.75
Enterprise (Milk – Fund 60)	$ 1,081.22
Total	$1,802,567.56

C. **APPROVAL - Change Order on Boiler Replacement Project**

Motion to approve the change order for the boiler replacement project at Hillside Elementary School with CJ Vanderbeck and Sons, Inc. The total amount of the change order is $37,372.00, which will be deducted from the allowance included in the base bid:

- Change Order #4 – Front Boiler Room: Sand and prepare floors as needed, including patching and filling any cracks. Apply primer, then finish with two coats of epoxy floor paint. Anti-slip broadcast will be added where necessary.

PERSONNEL AND MANAGEMENT COMMITTEE

Chairperson: Mr. Paldi; Member: Mr. Shih

Moved by Mr. Paldi, seconded by Ms. Micera to approve Motions A - D.

Mr. McHale commented on Item D, noting that in a previous agenda, Ms. Kuryllo had submitted her resignation due to relocating with her family, and Ms. Osso was appointed as her replacement. The administration team was thanked for their efforts throughout the hiring process.

Motions were approved by a roll call vote of the Board as follows:
YEAS: Mr. Shih, Ms. Lee, Ms. Argenziano, Mr. Paldi, Ms. Micera, Ms. Estrems, Ms. Finkelstein
NAYS: None

A. **APPROVAL - Debate and Science Olympiad Volunteer**

Motion to approve Kian Pham, an NVRHS-D student, to assist Ms. Palmeri with the Debate Team and Ms. Moidu with Science Olympiad for the 2025-2026 school year. A criminal background check has been completed.

B. **APPROVAL - Substitute Teachers/Paraprofessionals/Custodians**

Motion to approve the following substitute teachers/paraprofessionals/custodians for the 2025-2026 school year:

Name	***Certification***
Anna Novick	Substitute Certificate
Jeffrey Tucker	Standard Teaching Certificate
Mary Lombino	Nurse Certificate
Irina Mashinski	Substitute Certificate
Inci Oluc	Substitute Certificate
Antoinette Ring	Substitute Certificate

C. **APPROVAL - Suspension of Employee #29255122**

Motion to suspend employee #29255122, with pay, effective November 10, 2025, pending the outcome of an investigation, in accordance with Closter Board of Education's policies and procedures.

D. **APPROVAL - Appointment of Susan Osso as Tenakill Middle School Special Education Teacher**

Motion to approve the appointment of Susan Osso as full-time, tenure track TMS Special Education Teacher, for the 2025-2026 school year, at a salary of $84,063, MA Step 8, starting on or around December 1, 2025, pending criminal history background check.

OLD/NEW BUSINESS

Mr. Villanueva informed the Trustees that the draft of the 2026 Board meeting calendar was included in their folders and noted that next year's Board meetings will be held on Thursdays. He added that the calendar will be formally approved at the reorganization meeting. In March, three dates are currently scheduled, with one meeting to be canceled depending on the timing of the Governor's budget.

PUBLIC COMMENTS

Moved by Ms. Micera, seconded by Mr. Paldi to open the meeting for public comments.

Ms. Hunt, a teacher at Hillside Elementary School, stated that they had a very successful presentation at the NJEA Conference and were pleasantly surprised to learn that representatives from the National Alliance for Mental Illness were in attendance and actively participating. She expressed appreciation for their involvement and noted that the networking and collaboration were the most valuable aspects of the event.

Moved by Ms. Micera, seconded by Ms. Argenziano to close the meeting to public comments.

CLOSED SESSION MOTION (If required)

Moved by Mr. Shih, seconded by Ms. Argenziano to approve the following Closed Session Motion. Motion was approved by a voice vote of the Board:
YEAS: Mr. Shih, Ms. Lee, Ms. Argenziano, Mr. Paldi, Ms. Micera, Ms. Estrems, Ms. Finkelstein
NAYS: None

BE IT RESOLVED that the Closter Board of Education will adjourn to a Closed Session to discuss the following:

HIB
Negotiations
Legal Matters

The matters so discussed will be disclosed to the public as soon as and to the extent that such disclosure can be made without adversely affecting the public.

The Board went into Closed Session at 7:56 PM.
The Board reconvened from Closed Session at 8:32 PM.

ADJOURNMENT

Moved by Ms. Micera, seconded by Ms. Argenziano to adjourn the meeting at 8:33 PM.

Respectfully submitted,

Floro M. Villanueva, Jr.
Business Administrator/Board Secretary

FORM A-149

REPORT OF THE TREASURER OF SCHOOL MONIES
CLOSTER BOARD OF EDUCATION

All Funds for the Month Ending: OCTOBER 31, 2025

GOVERNMENTAL FUNDS	Beginning Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balance
General Fund FUND 10	$ 4,516,963.31	$ 2,374,801.25	$ 2,233,028.08	$ 4,658,736.48
Compensating Balance	$ 1,000,000.00	$ -	$ -	$ 1,000,000.00
Capital Reserve	$ 7,034,560.83	$ -	$ -	$ 7,034,560.83
Maintenance Reserve	$ 813,985.00	$ -	$ -	$ 813,985.00
Emergency Reserve	$ 250,000.00	$ -	$ -	$ 250,000.00
TOTAL FUND 10	$ 13,615,509.14	$ 2,374,801.25	$ 2,233,028.08	$ 13,757,282.31
Special Revenue FUND 20	$ 194,015.80	$ 2,329.00	$ 7,028.73	$ 189,316.07
Capital Projects FUND 30	$ 3,046,229.52	$ 7,989.23	$ 267,890.55	$ 2,786,328.20
Debt Service FUND 40	$ (13.00)	$ -	$ -	$ (13.00)
TOTAL GOVERNMENTAL FUNDS 10-40	**$ 16,855,741.46**	**$ 2,385,119.48**	**$ 2,507,947.36**	**$ 16,732,913.58**
ENTEPRISE (MILK) FUND 60	**$ 11,024.82**	**$ 500.49**	**$ 1,110.61**	**$ 10,414.70**
TRUST & AGENCY FUNDS				
Payroll - Fund 90	$ -	$ 922,582.27	$ 922,582.27	$ -
Payroll Agency - Fund 90	$ 4,634.40	$ 744,215.09	$ 742,709.71	$ 6,139.78
Unemployment Trust - Fund 63. ***	$ 239,581.76	$ 6,216.70	$ 7,343.66	$ 238,454.80
Tenakill Laptop Account - Fund 61	$ 18,476.00	$ 90.00	$ -	$ 18,566.00
TOTAL TRUST & AGENCY FUNDS	**$ 262,692.16**	**$ 1,673,104.06**	**$ 1,672,635.64**	**$ 263,160.58**
TOTAL ALL FUNDS	**$ 17,129,458.44**	**$ 4,058,724.03**	**$ 4,181,693.61**	**$ 17,006,488.86**

Prepared and Submitted by:

11/5/25

Michael J. Donow, RSBA
Treasurer of School Monies

Date

GENERAL FUND

ASSETS AND RESOURCES

	ASSETS:			
101	CASH IN BANK			$5,658,736.48
102-106	CASH EQUIVALENTS			$.00
108	IMPACT AID RESERVE GENERAL			$.00
109	IMPACT AID RESERVE CAPITAL			$.00
111	INVESTMENTS			$.00
116	CAPITAL RESERVE ACCOUNT			$7,034,560.83
117	MAINTENANCE RESERVE INVESTMENT ACCOUNT			$813,985.00
118	EMERGENCY RESERVE			$250,000.00
121	TAX LEVY RECEIVABLE			$15,755,940.00
	ACCOUNTS RECEIVABLE:			
132	INTERFUND		$.00	
140	INTERGOVERNMENTAL-ACCOUNTS RECEIVALBLE		$.00	
141	INTERGOVERNMENTAL-STATE		$1,427,233.27	
142	INTERGOVERNMENTAL-FEDERAL		$.00	
143	INTERGOVERNMENTAL-OTHER		$256.00	
153, 154	OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF	($.00)	($256.00-)	$1,427,233.27
	LOANS RECEIVABLE:			
131	INTERFUND		$.00	
151, 152	OTHER - NET OF EST. UNCOLLECTIBLE OF	($.00)	$.00	$.00
181	PREPAID EXPENSES			$.00
192	DEFERRED EXPENDITURES			$.00
	OTHER CURRENT ASSETS			$.00
	RESOURCES:			
301	ESTIMATED REVENUES		$25,945,466.00	
302	LESS REVENUES		($25,656,913.87)	$288,552.13
	TOTAL ASSETS AND RESOURCES			$31,229,007.71

LIABILITIES AND FUND EQUITY

	LIABILITIES:	
101	CASH OVERDRAFT	$.00
402	INTERFUND ACCOUNTS PAYABLE	$.00
421	ACCOUNTS PAYABLE	$844,765.00
431	CONTRACTS PAYABLE	$.00
451	LOANS PAYABLE	$.00
423	ACCOUNTS PAYABLE / PREVIOUS YEARS	$.00
461	ACCRUED SALARIES AND BENEFITS	$.00
481	DEFERRED REVENUE	$.00
580	UNEMPLOYMENT TRUST	$.00

OTHER CURRENT LIABILITIES	$.00
TOTAL LIABILITIES	$844,765.00

Closter Board Of Education
Board Secretary Report
GENERAL FUND - Fund 10
Interim Balance Sheet
October 2025

	FUND BALANCE:				
	APPROPRIATED:				
753	RESERVE FOR ENCUMBRANCES - CURRENT YEAR			$18,120,999.75	
754	RESERVE FOR ENCUMBRANCES - PRIOR YEAR			($402,314.50-)	
	RESERVED FUND BALANCE FOR WAIVER OFFSET RSV				
768	WAIVER OFFSET RESERVE - CURRENT YEAR		$.00		
609	INCREASE IN WAIVER OFFSET RESERVE		$.00		
314	WITHDRAWAL FROM WAIVER OFFSET RESERVE		$.00		
	RESERVED FUND BALANCE:				
755	BUS ADVERTISING RESERVE		$.00		
610	ADD: INCREASE IN BUS ADV RESERVE FOR F		$.00		
315	LESS: BUDGETED W/D FROM BUS ADV FUEL CO		($.00)	$.00	
756	FEDERAL IMPACT AID RESERVE GENERAL - JULY		$.00		
611	ADD: INCREASE IN FEDERAL IMPACT AID RE		$.00		
318	LESS: W/D FROM FEDERAL IMPACT AID RESER		($.00)	$.00	
757	FEDERAL IMPACT AID RESERVE CAPITAL - JULY		$.00		
612	ADD: INCREASE IN FEDERAL IMPACT AID RE		$.00		
319	LESS: W/D FROM FEDERAL IMPACT AID RESER		($.00)	$.00	
764	MAINTENANCE RESERVE ACCOUNT - JULY 1, 2025		$813,985.00		
606	ADD: INTEREST EARNED ON MAINTENANCE RE		$150.00		
310	LESS: BUDGETED W/D FROM MAINT. RESERVE		($340,000.00)	$474,135.00	
765	TUITION RESERVE ACCOUNT		$.00		
761	CAPITAL RESERVE ACCOUNT - JULY 1, 2025		$7,034,560.83		
604	ADD: INCREASE IN CAPITAL RESERVE		$850.00		
605	ADD: INCREASE IN SALE/LEASE RESERVE		$.00		
307	LESS: BUDG. W/D FROM CAPITAL RESERVE-ELI		($.00)		
309	LESS: BUDG. W/D FROM CAPITAL RESERVE-EXC		($900,000.00)	$6,135,410.83	
766	CURR. EXP.EMERGENCY RESERVE - JULY 1, 2025		$250,000.00		
607	ADD: INCR.IN CURR.EXP. EMERG. RESERVE		$.00		
312	LESS: W/D FROM CURR. EXP. EMERG. RESERV		($.00)	$250,000.00	
762	ADULT EDUCATION PROGRAMS			$.00	
769	UNEMPLOYMENT FUND			$.00	
750,751,752	RESERVED FUND BALANCE			$700,000.00	
76X	OTHER RESERVES			$.00	
601	APPROPRIATIONS		$28,494,200.11		
602	LESS: EXPENDITURES	$6,872,057.14			
603	ENCUMBRANCES	$18,563,450.25	($25,435,507.39)	$3,058,692.72	
	TOTAL APPROPRIATED			$28,336,923.80	
	UNAPPROPRIATED:				
770	FUND BALANCE, JULY 1, 2025			$2,559,438.91	
771	FUND BALANCE -DESIGNATED			$675,000.00	
772	FUND BALANCE -UNDESIGNATED			$.00	
303	BUDGETED FUND BALANCE			($1,187,120.00)	
311	BUDGT.WITHDR. FM TUITION RESERVE-ADJUST/SU			($.00)	
320	BUDGT.WITHDR. FROM UNEMPLOYMENT FUND BALAN			($.00)	
	TOTAL FUND BALANCE				$30,384,242.71

TOTAL LIABILITIES AND FUND EQUITY			$31,229,007.71
	Budgeted	Actual	Variance
RECAPITULATION OF FUND BALANCE:			
APPROPRIATIONS	$28,494,200.11	$25,435,507.39	$3,058,692.72
REVENUES	($25,945,466.00)	($25,656,913.87)	($288,552.13)
SUB TOTAL	$2,548,734.11	($221,406.48-)	$2,770,140.59
CHANGE IN RESERVE ACCOUNTS:			
PLUS - INCREASE IN RESERVE	$1,000.00	$1,000.00	$.00
LESS - WITHDRAW FROM RESERVE	($1,240,000.00)	($1,240,000.00)	($.00)
SUB TOTAL	$1,309,734.11	($1,460,406.48-)	$2,770,140.59
LESS: ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCE	($402,314.50-)	($402,314.50-)	($.00)
BUDGETED FUND BALANCE	$1,712,048.61	($1,058,091.98-)	$2,770,140.59

		Budgeted Estimated	Actual to Date	NOTE: Over Or (Under)	Unrealized Balance
	REVENUE/SOURCES OF FUNDS:				
52XX	FROM TRANSFERS	$.00	$.00		$.00
1XXX	FROM INTEREST EARNED ON CURR. EXP. EMERGENCY	$.00	$.00		$.00
1XXX	FROM INTEREST EARNED ON MAINTENANCE RESERVE	$.00	$.00		$.00
1XXX	FROM LOCAL SOURCES	$24,242,012.00	$23,952,871.87	Under	$289,140.13
2XXX	FROM INTERMEDIATE SOURCES	$.00	$.00		$.00
3XXX	FROM STATE SOURCES	$1,703,454.00	$1,704,042.00	Over	($588.00-)
4XXX	FROM FEDERAL SOURCES	$.00	$.00		$.00
5XXX	FROM OTHER FINANCING SOURCES	$.00	$.00		$.00
XXX1	ARRA ESF (FUND 16)	$.00	$.00		$.00
XXX2	ARRA GSF (FUND 17)	$.00	$.00		$.00
XXX3	ARRA SFSF (FUND 18)	$.00	$.00		$.00
	TOTAL REVENUES/SOURCES OF FUNDS	$25,945,466.00	$25,656,913.87	Under	$288,552.13

		Appropriations	Expenditures	Encumbrances	Available Balance
	EXPENDITURES:				
	GENERAL CURRENT EXPENSE FUND (11)				
1XX-100-XXX	REGULAR PROGRAMS - INSTRUCTION	$7,911,090.18	$1,617,512.99	$5,807,550.92	$486,026.27
2XX-100-XXX	SPECIAL EDUCATION - INSTRUCTION	$2,804,834.00	$524,810.42	$2,266,415.78	$13,607.80
230-100-XXX	BASIC SKILLS/REMEDIAL INSTRUCTION	$550,022.00	$113,140.11	$436,097.60	$784.29
240-100-XXX	BILINGUAL EDUCATION - INSTRUCTION	$459,146.00	$92,345.76	$364,343.23	$2,457.01
3XX-100-XXX	VOC. PROGRAMS - LOCAL - INSTRUCTION	$.00	$.00	$.00	$.00
401-100-XXX	SCHOOL-SPONS. COCURR. ACTIVITIES - INST.	$95,760.00	$5,334.95	$88,320.05	$2,105.00
402-100-XXX	SCHOOL-SPONS. ATHLETICS - INSTRUCTION	$40,745.00	$3,764.07	$33,808.59	$3,172.34
421-XXX-XXX	TOTAL BEFORE/AFTER SCHOOL PROGRAMS	$54,000.00	$.00	$24,000.00	$30,000.00
422-XXX-XXX	TOTAL SUMMER SCHOOL PROGRAMS	$59,000.00	$43,559.13	$11,890.87	$3,550.00
423-XXX-XXX	TOTAL ALTERNATIVE EDUCATION PROGRAM	$.00	$.00	$.00	$.00
424-XXX-XXX	TOTAL OTHER SUPPLEMENTAL/AT-RISK PROGRAMS	$.00	$.00	$.00	$.00
425-XXX-XXX	TOTAL OTHER SUPPLEMENTAL/AT-RISK PROGRAMS	$.00	$.00	$.00	$.00
4XX-100-XXX	OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION	$.00	$.00	$.00	$.00
800-330-XXX	COMM. SERV. PROGRAMS-COMM. SERV. OPERATIONS	$.00	$.00	$.00	$.00
	OTHER EXPENDITURES NOT INCLUDED ABOVE	$.00	$.00	$.00	$.00
	UNDISTRIBUTED EXPENDITURES:				
000-1XX-XXX	INSTRUCTION	$1,885,698.00	$350,825.60	$965,926.30	$568,946.10
000-211-XXX	ATTENDANCE AND SOCIAL WORK SERVICES	$114,258.00	$36,825.80	$77,432.20	$.00
000-213-XXX	HEALTH SERVICES	$218,280.00	$43,179.29	$165,633.29	$9,467.42
000-216-XXX	OTHER SUPPORT SERV.-STUDENTS-RELATED SERV	$513,996.00	$97,501.11	$412,156.65	$4,338.24
000-217-XXX	OTHER SUPPORT SERV.-STUDENTS-EXTRA SERV.	$1,521,980.00	$227,094.80	$1,002,571.20	$292,314.00
000-218-XXX	OTHER SUPPORT SERVICES-STUDENTS-REGULAR	$410,389.00	$88,956.48	$319,599.45	$1,833.07
000-219-XXX	OTHER SUPPORT SERV.-STUDENTS-SPEC. SERV.	$796,866.00	$149,567.46	$602,477.52	$44,821.02
000-221-XXX	IMPROV. OF INST./OTHER SUP. SERV.-INSTSERV	$200,917.00	$88,796.44	$75,565.56	$36,555.00
000-222-XXX	EDUCATIONAL MEDIA SERV./SCHOOL LIBRARY	$190,671.71	$49,522.62	$119,143.30	$22,005.79
000-223-XXX	INSTRUCTIONAL STAFF TRAINING SERVICES	$76,500.00	$49,068.64	$250.00	$27,181.36
000-23X-XXX	SUPP. SERV. - GENERAL ADMINISTRATION	$589,701.00	$201,286.72	$343,190.09	$45,224.19

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Account	Description	Appropriations	Expenditures	Encumbrances	Available Balance
000-24X-XXX	SUPP. SERV. - SCHOOL ADMINISTRATION	$891,565.67	$300,555.20	$566,866.74	$24,143.73
000-25X-XXX	SUPP. SERV. - CENTRAL SERVICES & TECH SERV	$609,712.09	$216,377.12	$351,128.75	$42,206.22
000-26X-XXX	OPERATION AND MAINT. OF PLANT SERVICES	$2,065,724.02	$710,251.73	$1,123,164.86	$232,307.43
000-263-XXX	TOTAL CARE AND UPKEEP OF GROUNDS	$88,000.00	$16,290.00	$48,003.00	$23,707.00
000-266-XXX	TOTAL SECURITY	$28,800.00	$3,370.00	$.00	$25,430.00
000-27X-XXX	STUDENT TRANSPORTATION SERVICES	$716,895.00	$45,158.33	$661,711.67	$10,025.00
000-29X-XXX	BUSINESS AND OTHER SUPPORT SERVICES	$.00	$.00	$.00	$.00
000-40X-XXX	FACILITIES ACQ. & CONTRUCTION SERVICES	$.00	$.00	$.00	$.00
XXX-XXX-2XX	UNALLOCATED BENEFITS	$4,639,600.00	$1,190,781.82	$2,676,215.32	$772,602.86
000-31X-XXX	FOOD SERVICES	$.00	$.00	$.00	$.00
000-515-XXX	RETIREMENT OF ERIP LIABILITY	$.00	$.00	$.00	$.00
000-52X-XXX	FUND TRANSFERS	$.00	$.00	$.00	$.00
	OTHER UNDISTRIBUTED EXPENDITURES NOT INCLUDED ABOVE	$.00	$.00	$.00	$.00
	TOTAL GEN. CURRENT EXP. EXPENDITURES/USES OF FUNDS	$27,534,150.67	$6,265,876.59	$18,543,462.94	$2,724,811.14
	CAPITAL OUTLAY (FUND 12)				
XXX-XXX-73X	EQUIPMENT	$45,108.44	$6,908.44	$.00	$38,200.00
000-400-937	IMPACT AID RESERVE	$.00	$.00	$.00	$.00
000-4XX-XXX	FACILITIES ACQUISITION AND CONSTR. SERV.	$914,941.00	$599,272.11	$19,987.31	$295,681.58
430-4XX-741	INFRASTRUCTURE	$.00	$.00	$.00	$.00
	OTHER CAPITAL OUTLAY EXPENDITURES NOT INCLUDED ABOVE	$.00	$.00	$.00	$.00
	TOTAL CAPITAL OUTLAY EXPENDITURES/USES OF FUNDS	$960,049.44	$606,180.55	$19,987.31	$333,881.58
	SPECIAL SCHOOLS (FUND 13)				
3XX-1XX-XXX	POST-SECONDARY INSTRUCTION	$.00	$.00	$.00	$.00
3XX-2XX-XXX	POST-SECONDARY SUPPORT SERVICES	$.00	$.00	$.00	$.00
422-1XX-XXX	SUMMER SCHOOL - INSTRUCTION	$.00	$.00	$.00	$.00
422-2XX-XXX	SUMMER SCHOOL - SUPPORT SERVICES	$.00	$.00	$.00	$.00
4XX-1XX-XXX	OTHER SPEC. SCHOOL - INSTRUCTION	$.00	$.00	$.00	$.00
4XX-2XX-XXX	OTHER SPC. SCHOOLS - SUPPORT SERV.	$.00	$.00	$.00	$.00
601-1XX-XXX	ACCR. EVENING/ADULT H.S./POST-GRADUATE - INSTRUCTION	$.00	$.00	$.00	$.00
601-2XX-XXX	ACCR. EVENING/ADULT H.S./POST-GRADUATE - SUPPORT SERVICES	$.00	$.00	$.00	$.00
602-1XX-XXX	ADULT EDUCATION-LOCAL - INSTRUCTION	$.00	$.00	$.00	$.00
602-2XX-XXX	ADULT EDUCATION-LOCAL - SUPPORT SERVICES	$.00	$.00	$.00	$.00
629-1XX-XXX	VOCATIONAL EVENING-LOCAL - INSTRUCTION	$.00	$.00	$.00	$.00
629-2XX-XXX	VOCATIONAL EVENING-LOCAL - SUPPORT SERVICES	$.00	$.00	$.00	$.00
631-1XX-XXX	EVENING SCHOOL FOR THE FOREIGN BORN LOCAL - INSTRUCTION	$.00	$.00	$.00	$.00
631-2XX-XXX	EVENING SCHOOL FOR THE FOREIGN BORN-LOCAL - SUPPORT SERVICES	$.00	$.00	$.00	$.00
	EVENING SCHOOL FOR FOREIGN BORN-LOCAL SUPPORT SERVICE	$.00	$.00	$.00	$.00
	OTHER SPECIAL SCHOOLS EXPEND. NOT INCLUDED ABOVE	$.00	$.00	$.00	$.00
	TOTAL SPECIAL SCHOOLS EXPENDITURES/USES OF FUNDS	$.00	$.00	$.00	$.00

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	Appropriations	Expenditures	Encumbrances	Available Balance
10-000-550-905 BUDGETED INCREASE IN SURPLUS FOR TUITION	$.00	$.00	$.00	$.00
10-000-100-56X TRANSFER OF FUNDS TO CHARTER SCHOOLS	$.00	$.00	$.00	$.00
10-000-100-571 TRANSFER OF FUNDS TO RENAISSANCE SCHOOLS	$.00	$.00	$.00	$.00
10-000-520-93X GENERAL FUND CONTRIB - WHOLE SCH. REFORM	$.00	$.00	$.00	$.00
16-XXX-XXX-XXX ESF (FUND 16)	$.00	$.00	$.00	$.00
17-XXX-XXX-XXX ARRA GSF (FUND 17)	$.00	$.00	$.00	$.00
18-XXX-XXX-XXX ARRA SFSF (FUND 18)	$.00	$.00	$.00	$.00
19-XXX-XXX-XXX FEMA GRANT (FUND 19)	$.00	$.00	$.00	$.00
TOTAL GENERAL FUND EXPENDITURES	$28,494,200.11	$6,872,057.14	$18,563,450.25	$3,058,692.72

Closster Board of Education
Board Secretary Report
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Schedule of Revenues
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		Estimate	Actual	Unrealized
	REVENUES			
	LOCAL SOURCES:			
1210	LOCAL TAX LEVY	$23,633,912.00	$23,633,912.00	$.00
1310	TUITION - FROM INDIVIDUALS	$332,100.00	$131,956.00	$200,144.00
1XXX	MISCELLANEOUS	$276,000.00	$187,003.87	$88,996.13
	TOTAL	$24,242,012.00	$23,952,871.87	$289,140.13
	STATE SOURCES:			
3121	CATEGORICAL TRANSPORTATION AID	$98,966.00	$98,966.00	$.00
3131	EXTRAORDINARY AID	$.00	$588.00	($588.00-)
3132	CATEGORICAL SPECIAL EDUCATION AID	$1,438,479.00	$1,438,479.00	$.00
3177	CATEGORICAL SECURITY AID	$166,009.00	$166,009.00	$.00
	TOTAL	$1,703,454.00	$1,704,042.00	($588.00-)
	TOTAL	$25,945,466.00	$25,656,913.87	$288,552.13

Account	Description	Appropriations	Expenditures	Encumbrances	Available Balance
GENERAL CURRENT EXPENSE (FUND 11)					
REGULAR PROGRAMS - INSTRUCTION					
105-1XX-101	PRESCHOOL - SALARIES OF TEACHERS	$138,460.00	$27,393.87	$111,066.13	$.00
110-1XX-101	KINDERGARTEN - SALARIES OF TEACHERS	$646,431.00	$130,358.72	$516,072.28	$.00
120-1XX-101	GRADES 1-5 -SALARIES OF TEACHERS	$3,541,037.00	$686,913.78	$2,854,123.22	$.00
130-1XX-101	GRADES 6-8 -SALARIES OF TEACHERS	$2,399,028.00	$465,973.07	$1,902,504.93	$30,550.00
150-1XX-101	SALARIES OF TEACHERS	$7,000.00	$.00	$7,000.00	$.00
150-1XX-32X	PURCHASED PROF. - ED. SERVICES	$3,000.00	$.00	$.00	$3,000.00
190-1XX-106	OTHER SALARIES FOR INSTRUCTION	$392,571.00	$44,804.61	$347,766.39	$.00
190-1XX-32X	PURCHASED PROF. - ED. SERVICES	$16,225.00	$4,000.00	$3,000.00	$9,225.00
190-1XX-34X	PURCHASED TECHNICAL SERVICES	$86,034.00	$17,956.35	$9,847.05	$58,230.60
190-1XX-5XX	OTHER PURCHASED SERVICES	$225,563.00	$134,286.21	$48,285.68	$42,991.11
190-1XX-61X	GENERAL SUPPLIES	$112,207.13	$41,902.85	$3,770.98	$66,533.30
190-1XX-64X	TEXTBOOKS	$86,743.55	$38,387.22	$3,120.00	$45,236.33
190-1XX-890	MISCELLANEOUS EXPENDITURES	$22,494.50	$4,263.99	$450.00	$17,780.51
1XX-1XX-XXX	OTHER UNDISTRIBUTED INSTRUCTION	$234,296.00	$21,272.32	$544.26	$212,479.42
	TOTAL REGULAR PROGRAMS - INSTRUCTION	$7,911,090.18	$1,617,512.99	$5,807,550.92	$486,026.27
SPECIAL EDUCATION PROGRAMS:					
LEARNING AND/OR LANGUAGE DISABILITIES					
204-1XX-101	SALARIES OF TEACHERS	$618,255.00	$104,647.04	$513,607.96	$.00
204-1XX-106	OTHER SALARIES FOR INSTRUCTION	$44,953.00	$.00	$44,953.00	$.00
204-1XX-5XX	OTHER PURCHASED SERVICES	$10,212.00	$.00	$.00	$10,212.00
204-1XX-61X	GENERAL SUPPLIES	$1,260.00	$1,180.31	$.00	$79.69
	TOTAL	$674,680.00	$105,827.35	$558,560.96	$10,291.69
BEHAVIORAL DISABILITIES:					
209-1XX-101	SALARIES OF TEACHERS	$151,772.00	$28,713.31	$123,058.69	$.00
209-1XX-106	OTHER SALARIES FOR INSTRUCTION	$23,824.00	$1,663.91	$22,160.09	$.00
209-1XX-XXX	OTHER BEHAVIORAL DISABILITIES	$900.00	$249.55	$.00	$650.45
	TOTAL	$176,496.00	$30,626.77	$145,218.78	$650.45
RESOURCE ROOM/RESOURCE CENTER:					
213-1XX-101	SALARIES OF TEACHERS	$1,561,138.00	$312,200.32	$1,248,937.68	$.00
213-1XX-61X	GENERAL SUPPLIES	$5,000.00	$2,704.37	$.00	$2,295.63
	TOTAL	$1,566,138.00	$314,904.69	$1,248,937.68	$2,295.63

PRESCHOOL DISABILITIES - FULL-TIME:

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		Appropriations	Expenditures	Encumbrances	Available Balance
216-1XX-101	SALARIES OF TEACHERS	$225,207.00	$41,490.60	$183,716.40	$.00
216-1XX-106	OTHER SALARIES FOR INSTRUCTION	$157,863.00	$30,991.04	$126,871.96	$.00
216-1XX-5XX	OTHER PURCHASED SERVICES	$3,150.00	$.00	$3,110.00	$40.00
216-1XX-XXX	OTHER PRESCHOOL DISABILITIES - FULL-TIME:	$1,300.00	$969.97	$.00	$330.03
	TOTAL	$387,520.00	$73,451.61	$313,698.36	$370.03
	TOTAL SPECIAL EDUCATION - INSTRUCTION	$2,804,834.00	$524,810.42	$2,266,415.78	$13,607.80
BASIC SKILLS/REMEDIAL - INSTRUCTION					
230-1XX-101	SALARIES OF TEACHERS	$548,372.00	$112,274.40	$436,097.60	$.00
230-1XX-61X	GENERAL SUPPLIES	$1,650.00	$865.71	$.00	$784.29
	TOTAL	$550,022.00	$113,140.11	$436,097.60	$784.29
BILINGUAL EDUCATION - INSTRUCTION					
240-1XX-61X	GENERAL SUPPLIES	$3,100.00	$1,392.99	$150.00	$1,557.01
240-1XX-64X	TEXTBOOKS	$900.00	$.00	$.00	$900.00
24X-1XX-XXX	OTHER BILINGUAL EDUCATION - INSTRUCTION	$455,146.00	$90,952.77	$364,193.23	$.00
	TOTAL	$459,146.00	$92,345.76	$364,343.23	$2,457.01
SCHOOL SPONS.	COCURRICULAR ACTIVITITES - INSTRUCTION				
401-100-1XX	SALARIES	$88,760.00	$599.95	$88,160.05	$.00
401-100-6XX	SUPPLIES AND MATERIALS	$4,500.00	$3,900.00	$160.00	$440.00
401-1XX-8XX	OTHER OBJECTS	$2,500.00	$835.00	$.00	$1,665.00
	TOTAL	$95,760.00	$5,334.95	$88,320.05	$2,105.00
SCHOOL SPONSORED ATHLETICS - INSTRUCTION					
402-1XX-1XX	SALARIES	$31,300.00	$.00	$31,300.00	$.00
402-1XX-5XX	PURCHASED SERVICES	$5,000.00	$1,181.00	$1,286.00	$2,533.00
402-1XX-6XX	SUPPLIES AND MATERIALS	$3,745.00	$2,033.07	$1,222.59	$489.34
402-1XX-8XX	OTHER OBJECTS	$700.00	$550.00	$.00	$150.00
	TOTAL	$40,745.00	$3,764.07	$33,808.59	$3,172.34
SUMMER SCHOOL	PROGRAMS				
422-100-101	SALARIES OF TEACHERS	$44,000.00	$35,050.00	$5,400.00	$3,550.00
422-100-106	OTHER SALARIES OF INSTRUCTION	$9,500.00	$4,909.13	$4,590.87	$.00
	TOTAL SUMMER SCHOOL INSTRUCTION	$53,500.00	$39,959.13	$9,990.87	$3,550.00

SUMMER SCHOOL - SUPPORT SVCS

		Appropriations	Expenditures	Encumbrances	Available Balance
422-200-100	SALARIES	$5,500.00	$3,600.00	$1,900.00	$.00
	TOTAL SUMMER SCHOOL - SUPPORT SVCS	$5,500.00	$3,600.00	$1,900.00	$.00
	TOTAL SUMMER SCHOOL	$59,000.00	$43,559.13	$11,890.87	$3,550.00
OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION					
4XX-1XX-1XX	SALARIES	$54,000.00	$.00	$24,000.00	$30,000.00
	TOTAL	$54,000.00	$.00	$24,000.00	$30,000.00
UNDISTRIBUTED EXPENDITURES - INSTRUCTION					
INSTRUCTION					
000-1XX-562	TUITION TO OTHER LEAS W/I STATE - SPEC.	$1,266,049.00	$207,516.29	$648,927.11	$409,605.60
000-1XX-565	TUITION TO CSSD & REG. DAY SCHOOL	$164,325.00	$8,036.25	$106,671.75	$49,617.00
000-1XX-566	TUITION TO PRIV. SCH. FOR HANDIC. W/I ST	$455,324.00	$135,273.06	$210,327.44	$109,723.50
	TOTAL	$1,885,698.00	$350,825.60	$965,926.30	$568,946.10
ATTENDANCE AND SOCIAL WORK SERVICES					
000-211-1XX	SALARIES	$104,658.00	$27,225.80	$77,432.20	$.00
000-211-171	SALARIES OF DROP-OUT PREVENTION OFFICER/CO	$.00	$.00	$.00	$.00
000-211-172	SALARIES OF FAMILY SUPPORT TEAMS	$.00	$.00	$.00	$.00
000-211-173	SALARIES OF FAMILY LIAISONS/COMM. PARENT I	$.00	$.00	$.00	$.00
000-211-174	SALARIES OF COMMUNITY/SCHOOL COORDINATORS	$.00	$.00	$.00	$.00
000-211-3XX	PURCHASED PROF. AND TECH. SERVICES	$9,600.00	$9,600.00	$.00	$.00
	TOTAL	$114,258.00	$36,825.80	$77,432.20	$.00
HEALTH SERVICES					
000-213-1XX	SALARIES	$194,180.00	$36,671.71	$157,508.29	$.00
000-213-175	SALARIES OF SOCIAL SERVICES COORDINATORS	$.00	$.00	$.00	$.00
000-213-3XX	PURCHASED PROF. AND TECH. SERVICES	$4,600.00	$.00	$4,000.00	$600.00
000-213-5XX	OTHER PURCHASED SERVICES	$10,000.00	$.00	$4,125.00	$5,875.00
000-213-6XX	SUPPLIES AND MATERIALS	$9,500.00	$6,507.58	$.00	$2,992.42
	TOTAL	$218,280.00	$43,179.29	$165,633.29	$9,467.42
OTHER SUPP. SERV. STUDENTS-RELATED SERVICES					
000-216-1XX	SALARIES	$508,496.00	$96,339.35	$412,156.65	$.00
000-216-32X	PURCHASED PROF. - EDUCATIONAL SERVICES	$2,500.00	$.00	$.00	$2,500.00
000-216-6XX	SUPPLIES AND MATERIALS	$2,000.00	$1,161.76	$.00	$838.24
	TOTAL	$512,996.00	$97,501.11	$412,156.65	$3,338.24

		Appropriations	Expenditures	Encumbrances	Available Balance
OTHER SUPP. SERV. STUDENTS-EXTRA SERVICES					
000-217-1XX	SALARIES	$933,853.00	$189,063.30	$744,789.70	$.00
000-217-32X	PURCHASED PROF. - EDUCATIONAL SERVICES	$584,627.00	$38,031.50	$257,781.50	$288,814.00
000-217-6XX	SUPPLIES AND MATERIALS	$3,000.00	$.00	$.00	$3,000.00
000-217-8XX	OTHER OBJECTS	$500.00	$.00	$.00	$500.00
	TOTAL	$1,521,980.00	$227,094.80	$1,002,571.20	$292,314.00
OTHER SUPP. SERV. - STUDENTS - REGULAR					
000-218-104	SALARIES OF OTHER PROFESSIONAL STAFF	$370,309.00	$71,584.55	$298,724.45	$.00
000-218-32X	PURCHASED PROF. - ED. SERVICES	$30,000.00	$9,125.00	$20,875.00	$.00
000-218-6XX	SUPPLIES AND MATERIALS	$1,400.00	$432.93	$.00	$967.07
000-218-8XX	OTHER OBJECTS	$1,080.00	$214.00	$.00	$866.00
	TOTAL	$402,789.00	$81,356.48	$319,599.45	$1,833.07
OTHER SUPPORT SERVICES - STUDENTS-SPECIAL					
000-219-104	SALARIES OF OTHER PROFESSIONAL STAFF	$503,706.00	$105,141.84	$398,564.16	$.00
000-219-105	SALARIES OF SECR. AND CLERICAL ASSTS.	$115,440.00	$34,920.64	$80,519.36	$.00
000-219-32X	PURCHASED PROF. - ED. SERVICES	$147,860.00	$.00	$123,394.00	$24,466.00
000-219-39X	OTHER PURCHASED PROF. AND TECH. SERVICES	$20,860.00	$6,293.71	$.00	$14,566.29
000-219-5XX	OTHER PURCHASED SERVICES	$1,000.00	$.00	$.00	$1,000.00
000-219-6XX	SUPPLIES AND MATERIALS	$4,600.00	$456.27	$.00	$4,143.73
000-219-8XX	OTHER PROJECTS	$3,400.00	$2,755.00	$.00	$645.00
	TOTAL	$796,866.00	$149,567.46	$602,477.52	$44,821.02
IMPROVEMENT OF INSTRUCTION SERVICES/					
000-221-102	SALARIES OF SUPERVISORS OF INSTR.	$72,777.00	$24,211.44	$48,565.56	$.00
000-221-104	SALARIES OF OTHER PROFESSIONAL STAFF	$27,000.00	$.00	$27,000.00	$.00
000-221-176	SAL OF FACILITATORS, MATH COACHES & LITERA	$.00	$.00	$.00	$.00
000-221-32X	PURCHASED PROF. - ED. SERVICES	$96,340.00	$64,585.00	$.00	$31,755.00
000-221-3XX	OTHER PPURCHASED PROF. AND TECH. SERVICES	$3,000.00	$.00	$.00	$3,000.00
000-221-5XX	OTHER PURCHASED SERVICES	$500.00	$.00	$.00	$500.00
000-221-6XX	SUPPLIES AND MATERIALS	$500.00	$.00	$.00	$500.00
000-221-8XX	OTHER OBJECTS	$800.00	$.00	$.00	$800.00
	TOTAL	$200,917.00	$88,796.44	$75,565.56	$36,555.00
EDUCATIONAL MEDIA SERVICES/SCHOOL LIBRARY					
000-222-1XX	SALARIES	$170,256.00	$41,120.04	$117,835.96	$11,300.00
000-222-177	SALARIES OF TECHNOLOGY COORDINATORS	$.00	$.00	$.00	$.00
000-222-3XX	PURCHASED PROF. AND TECH. SERVICES	$3,500.00	$.00	$.00	$3,500.00

		Appropriations	Expenditures	Encumbrances	Available Balance
000-222-5XX	OTHER PURCHASED SERVICES.	$9,550.00	$6,315.08	$.00	$3,234.92
000-222-6XX	SUPPLIES AND MATERIALS	$7,365.71	$2,087.50	$1,307.34	$3,970.87
	TOTAL	$190,671.71	$49,522.62	$119,143.30	$22,005.79
INSTRUCTIONAL	STAFF TRAINING SERVICES				
000-223-32X	PURCHASED PROF. - ED. SERVICES	$46,000.00	$43,972.00	$.00	$2,028.00
000-223-3XX	OTHER PPURCHASED PROF. AND TECH. SERVICES	$14,000.00	$1,125.00	$.00	$12,875.00
000-223-5XX	OTHER PURCHASED SERVICES	$11,500.00	$3,971.64	$250.00	$7,278.36
000-223-6XX	SUPPLIES AND MATERIALS	$5,000.00	$.00	$.00	$5,000.00
	TOTAL	$76,500.00	$49,068.64	$250.00	$27,181.36
SUPPORT SERVICES - GENERAL ADMININISTRATION					
000-23X-1XX	SALARIES	$326,484.00	$108,854.32	$217,629.68	$.00
000-23X-331	LEGAL SERVICES	$61,000.00	$2,884.50	$50,115.50	$8,000.00
000-23X-332	AUDIT FEES	$36,000.00	$.00	$36,000.00	$.00
000-230-334	ARCHITECTURAL/ENGINEERING SERVICES	$5,000.00	$.00	$.00	$5,000.00
000-23X-33X	OTHER PURCHASED PROF. SERVICES	$17,500.00	$8,901.90	$7,763.10	$835.00
000-23X-34X	PURCHASED TECHNICAL SERVICES	$13,417.00	$3,360.00	$1,908.00	$8,149.00
000-23X-53X	COMMUNICATIONS/TELEPHONE	$40,250.00	$22,363.95	$12,950.89	$4,935.16
000-23X-585	BOE OTHER PURCHASED SERVICES	$4,000.00	$2,043.92	$.00	$1,956.08
000-23X-5XX	OTHER PURCHASED SERVICES	$64,500.00	$37,653.90	$16,822.92	$10,023.18
000-23X-610	GENERAL SUPPLIES	$3,000.00	$63.06	$.00	$2,936.94
000-23X-630	BOE MEETING SUPPLIES	$1,750.00	$450.00	$.00	$1,300.00
000-23X-890	MISCELLANEOUS EXPENDITURES	$5,300.00	$4,144.00	$.00	$1,156.00
000-23X-895	BOE MEMBERSHIP DUES AND FEES	$11,500.00	$10,567.17	$.00	$932.83
	TOTAL	$589,701.00	$201,286.72	$343,190.09	$45,224.19
SUPPORT SERVICES - SCHOOL ADMIN.					
000-24X-103	SALARIES OF PRINCIPALS/ASST. PRINCIPALS	$531,535.00	$176,834.08	$354,700.92	$.00
000-24X-104	SALARIES OF OTHER PROFESSIONAL STAFF	$146,544.00	$48,753.28	$97,790.72	$.00
000-24X-105	SALARIES OF SECR. AND CLERICAL ASSTS.	$155,098.00	$50,391.10	$104,706.90	$.00
000-24X-3XX	PURCHASED PROF. AND TECH. SERVICES	$2,000.00	$250.00	$.00	$1,750.00
000-24X-5XX	OTHER PURCHASED SERVICES	$12,500.00	$2,916.84	$2,400.56	$7,182.60
000-24X-6XX	SUPPLIES AND MATERIALS	$24,788.67	$17,421.90	$4,612.19	$2,754.58
000-24X-8XX	OTHER OBJECTS	$19,100.00	$3,988.00	$2,655.45	$12,456.55
	TOTAL	$891,565.67	$300,555.20	$566,866.74	$24,143.73
SUPPORT SERVICES - CENTRAL SERVICES					
000-251-100	SALARIES	$385,632.00	$127,536.56	$258,095.44	$.00
000-251-34X	PURCHASED TECHNICAL SERVICES	$30,000.00	$24,127.26	$5,075.50	$797.24
000-251-592	MISC. PURCHASED SERVICES	$11,500.00	$2,450.00	$.00	$9,050.00

		Appropriations	Expenditures	Encumbrances	Available Balance
000-251-5XX	OTHER PURCHASED SERVICES	$3,000.00	$145.00	$437.06	$2,417.94
000-251-6XX	SUPPLIES AND MATERIALS	$4,563.69	$1,689.18	$1,985.72	$888.79
000-251-890	MISCELLANEOUS EXPENDITURES	$4,900.00	$1,525.00	$.00	$3,375.00
	TOTAL	$439,595.69	$157,473.00	$265,593.72	$16,528.97
SUPPORT SERVICES - ADMINISTRATIVE INFO TECH SERVICES					
000-252-100	SALARIES	$127,559.00	$42,993.87	$84,565.13	$.00
000-252-34X	PURCHASED TECHNICAL SERVICES	$32,340.00	$14,307.52	$.00	$18,032.48
000-252-5XX	OTHER PURCHASED SERVICES	$1,800.00	$395.00	$729.90	$675.10
000-252-6XX	SUPPLIES AND MATERIALS	$7,917.40	$1,207.73	$240.00	$6,469.67
000-252-8XX	OTHER OBJECTS	$500.00	$.00	$.00	$500.00
	TOTAL	$170,116.40	$58,904.12	$85,535.03	$25,677.25
OPERATION AND MAINTENANCE OF SCHOOL FACILITIES					
000-261-1XX	SALARIES	$182,118.00	$58,014.58	$124,103.42	$.00
000-261-61X	GENERAL SUPPLIES	$71,737.06	$13,896.34	$12,841.88	$44,998.84
000-261-8XX	OTHER OBJECTS	$2,500.00	$885.00	$1,090.00	$525.00
000-261-XXX	REQUIRED MAINTENANCE UPDATE	$186,318.96	$47,566.00	$39,508.10	$99,244.86
	TOTAL REQUIRED MAINT FOR SCHOOL FACILITIES	$442,674.02	$120,361.92	$177,543.40	$144,768.70
CUSTODIAL SERVICES					
000-262-107	SALARIES OF NON-INSTRUCTIONAL AIDES	$119,569.00	$33,068.68	$86,500.32	$.00
000-262-1XX	SALARIES	$625,300.00	$195,060.58	$430,239.42	$.00
000-262-3XX	PURCHASED PROF. AND TECH. SERVICES	$8,400.00	$.00	$.00	$8,400.00
000-262-42X	CLEANING, REPAIR, AND MAINT. SERVICES	$17,500.00	$3,972.20	$8,901.75	$4,626.05
000-262-49X	OTHER PURCHASED PROPERTY SERV.	$22,600.00	$4,199.73	$14,800.27	$3,600.00
000-262-52X	INSURANCE	$311,062.00	$273,035.42	$.00	$38,026.58
000-262-5XX	MISCELLANEOUS PURCHASED SERVICES	$3,000.00	$2,450.00	$.00	$550.00
000-262-61X	GENERAL SUPPLIES	$47,000.00	$10,598.16	$9,684.74	$26,717.10
000-262-621	ENERGY (NATURAL GAS)	$175,000.00	$2,571.43	$172,428.57	$.00
000-262-626	ENERGY (GASOLINE)	$8,000.00	$692.18	$5,307.82	$2,000.00
000-262-62X	ENERGY (HEAT AND ELECTRICITY)	$282,119.00	$64,241.43	$217,758.57	$119.00
000-262-8XX	OTHER OBJECTS	$3,500.00	$.00	$.00	$3,500.00
	TOTAL CUSTODIAL SERVICES	$1,623,050.00	$589,889.81	$945,621.46	$87,538.73
CARE AND UPKEEP OF GROUNDS					
000-263-420	CLEANING, REPAIR, AND MAINT. SERVICES	$81,000.00	$12,700.00	$48,003.00	$20,297.00
000-263-610	GENERAL SUPPLIES	$7,000.00	$3,590.00	$.00	$3,410.00
	TOTAL CARE AND UPKEEP OF GROUNDS	$88,000.00	$16,290.00	$48,003.00	$23,707.00

SECURITY

Account	Description	Appropriations	Expenditures	Encumbrances	Available Balance
000-266-300	PURCHASED PROFESSIONAL AND TECHNICAL SERVI	$7,500.00	$1,070.00	$.00	$6,430.00
000-266-420	CLEANING, REPAIR, AND MAINT. SERVICES	$10,000.00	$.00	$.00	$10,000.00
000-266-610	GENERAL SUPPLIES	$1,000.00	$.00	$.00	$1,000.00
	TOTAL SECURITY	$18,500.00	$1,070.00	$.00	$17,430.00
OPERATION AND MAINTENANCE OF PLANT SERVICES					
000-26X-XXX	OTHER UNDIST. EXPEND. OPERATION & MAINTEN	$10,300.00	$2,300.00	$.00	$8,000.00
	TOTAL	$10,300.00	$2,300.00	$.00	$8,000.00
STUDENT TRANSPORTATION SERV.					
000-270-107	SALARIES OF NON-INSTRUCTIONAL AIDES	$9,895.00	$2,263.49	$7,631.51	$.00
000-27X-503	CONTRACTED SERVICES - AID NON-PUBLIC	$50,000.00	$.00	$50,000.00	$.00
000-27X-511	CONTRACTED SERVICES (HOME/SCH.) VENDORS	$92,000.00	$8,385.84	$83,614.16	$.00
000-27X-512	CONTRACTED SERV. (OTHER THAN HM/SC) VEND.	$34,000.00	$.00	$23,975.00	$10,025.00
000-27X-513	CONTRACTED SERV. (HOME/SCH.) JOIN AGREEMN	$25,000.00	$.00	$25,000.00	$.00
000-27X-515	CONTR. SERV. (SPEC. ED. STUD.) JOIN AGRM.	$506,000.00	$34,509.00	$471,491.00	$.00
	TOTAL	$716,895.00	$45,158.33	$661,711.67	$10,025.00
UNALLOCATED BENEFITS					
000-291-22X	SOCIAL SECURITY CONTRIBUTIONS	$295,000.00	$69,786.06	$.00	$225,213.94
000-291-241	OTHER RETIREMENT CONTRIBUTIONS - PERS	$309,500.00	$.00	$.00	$309,500.00
000-291-249	OTHER RETIREMENT CONTRIBUTIONS-REG	$39,000.00	$11,000.47	$.00	$27,999.53
000-291-26X	WORKMEN'S COMPENSATION	$72,645.00	$9,048.00	$45,643.00	$17,954.00
000-291-27X	HEALTH BENEFITS	$3,873,455.00	$1,086,558.91	$2,612,837.32	$174,058.77
000-291-28X	TUITION REIMBURSEMENT	$15,000.00	$4,450.00	$420.00	$10,130.00
000-291-299	UNUSED SICK PAYMENT RETIRE/TERM	$25,000.00	$9,345.00	$15,655.00	$.00
000-291-2XX	OTHER EMPLOYEE BENEFITS	$10,000.00	$593.38	$1,660.00	$7,746.62
	TOTAL UNALLOCATED BENEFITS	$4,639,600.00	$1,190,781.82	$2,676,215.32	$772,602.86
	TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS	$4,639,600.00	$1,190,781.82	$2,676,215.32	$772,602.86
	OTHER UNDISTRIBUTED EXPENDITURES	$8,600.00	$7,600.00	$.00	$1,000.00
	TOTAL UNDISTRIBUTED EXPENDITURES	$15,559,553.49	$3,865,409.16	$9,511,035.90	$2,183,108.43
	TOTAL GENERAL CURRENT EXPENSE EXPENDITURES	$27,534,150.67	$6,265,876.59	$18,543,462.94	$2,724,811.14
	TOTAL GEN. CURRENT EXP. EXPENDITURES AND TRANSFERS	$27,534,150.67	$6,265,876.59	$18,543,462.94	$2,724,811.14
RESERVE ACCOUNT					
999-999-999	PRIOR YEAR RESERVE	$.00	$18,008.32	$.00	($18,008.32-)

Closter Board Of Education
Board Secretary Report
GENERAL FUND - Fund 10
Statement of Appropriations
October 2025

		Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GEN. CURRENT EXP. EXPEND., TRANSFERS AND RESERVE		$27,534,150.67	$6,283,884.91	$18,543,462.94	$2,706,802.82
CAPITAL OUTLAY (FUND 12)					
EQUIPMENT					
120-100-XXX	GRADES 1-5	$6,000.00	$.00	$.00	$6,000.00
130-100-XXX	GRADES 6-8	$6,000.00	$.00	$.00	$6,000.00
000-24X-73X	SCHOOL ADMINISTRATION	$3,002.44	$3,002.44	$.00	$.00
XXX-XXX-73X	OTHER EQUIPMENT	$30,106.00	$3,906.00	$.00	$26,200.00
	TOTAL EQUIPMENT	$45,108.44	$6,908.44	$.00	$38,200.00
FACILITIES ACQ. AND CONSTR. SERV.:					
000-400-896	ASSESSMENT DEBT SVC ON SDA FUNDING	$14,941.00	$.00	$.00	$14,941.00
XXX-4XX-XXX	OTHER FACILITIES ACQ. AND CONSTR. SERV.	$900,000.00	$599,272.11	$19,987.31	$280,740.58
	TOTAL	$914,941.00	$599,272.11	$19,987.31	$295,681.58
TOTAL CAPITAL OUTLAY EXPENDITURES		$960,049.44	$606,180.55	$19,987.31	$333,881.58
TOTAL CAPITAL OUTLAY EXPENDITURES AND RESERVES		$960,049.44	$606,180.55	$19,987.31	$333,881.58
TOTAL GENERAL FUND NOT INCLUDING RESERVES		$28,494,200.11	$6,872,057.14	$18,563,450.25	$3,058,692.72

PREPARED AND SUBMITTED BY:

BOARD SECRETARY/BUSINESS ADMINISTRATOR

11/4/2025

DATE

CLOSTER PUBLIC SCHOOLS ★ CLOSTER, NEW JERSEY ★

"PURSUANT TO N.J.A.C. 6A:23-2.11 (C) (3),
I CERTIFY THAT AS OF THE ABOVE DATE, NO BUDGETARY
LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATIO
OF N.J.A.C. 6A:23-2.11 (A)."

Closster Board Of Education
Board Secretary Report
SPECIAL REVENUE FUNDS - Fund 20
Interim Balance Sheet
October 2025

ASSETS AND RESOURCES

	ASSETS:			
101	CASH IN BANK			$189,316.07
102-106	CASH EQUIVALENTS			$.00
111	INVESTMENTS			$.00
116	CAPITAL RESERVE ACCOUNT			$.00
	ACCOUNTS RECEIVABLE:			
132	INTERFUND		$.00	
141	INTERGOVERNMENTAL - STATE		$66.00	
142	INTERGOVERNMENTAL - FEDERAL		$33,697.82	
153, 154	OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF	($.00)	$.00	$33,763.82
131	INTERFUND LOANS RECEIVABLE			$.00
	OTHER CURRENT ASSETS			$8,759.00
	RESOURCES:			
301	ESTIMATED REVENUES		$730,793.00	
302	LESS REVENUES		($136,562.49)	$594,230.51
	TOTAL ASSETS AND RESOURCES			$826,069.40

LIABILITIES AND FUND EQUITY

	LIABILITIES:	
101	CASH OVERDRAFT	$.00
411	INTERGOVERNMENTAL ACCOUNTS PAYABLE - STATE	$.00
412	INTERGOVERNMENTAL ACCOUNTS PAYABLE - FEDERAL	$.00
421	ACCOUNTS PAYABLE	$23,394.12
431	CONTRACTS PAYABLE	$.00
451	LOANS PAYABLE	$.00
481	DEFERRED REVENUES	$135,059.16
	OTHER CURRENT LIABILITIES	$.00
	TOTAL LIABILITIES	$158,453.28

FUND BALANCE:

APPROPRIATED:

753	RESERVE FOR ENCUMBRANCES - CURRENT YEAR			$418,522.60	
754	RESERVE FOR ENCUMBRANCES - PRIOR YEAR			$.00	
	RESERVED FUND BALANCE:				
758	FUND BALANCE - STUDENT ACTIVITY FUND			$.00	
759	FUND BALANCE - SCHOLARSHIP FUND			$.00	
761	CAPITAL RESERVE ACCOUNT			$.00	
762	RESERVED FUND BALANCE - ADULT ED. PROGRAMS			$.00	
604	ADD INCREASE IN CAPITAL RESERVE			$.00	
307	LESS BUDGETED WITHDRAWAL FROM CAP. RESERVE			$.00	
601	APPROPRIATIONS		$730,793.00		
602	LESS: EXPENDITURES	$63,176.88			
603	ENCUMBRANCES	$418,522.60	($481,699.48)	$249,093.52	
	UNAPPROPRIATED:				
770	FUND BALANCE, JULY 1, 2025			$.00	
303	BUDGETED FUND BALANCE			($.00)	
	TOTAL FUND BALANCE				$667,616.12
	TOTAL LIABILITIES AND FUND EQUITY				$826,069.40

	Budgeted Estimated	Actual to Date	NOTE: Over Or (Under)	Unrealized Balance
REVENUE/SOURCES OF FUNDS:				
TRANSFERS FROM OPERATING BUDGET PRE-K	$.00	$.00		$.00
1310 TUITION - PRESCHOOL	$.00	$.00		$.00
1320 TUITION FROM LEA'S - PRESCHOOL	$.00	$.00		$.00
1760 STUDENT ACTIVITY FUND	$500.00	$.00	Under	$500.00
1770 SCHOLARSHIP FUND	$.00	$.00		$.00
1921 DIGITIAL DIVIDE	$.00	$.00		$.00
FROM LOCAL SOURCES	$276,630.00	$126,122.49	Under	$150,507.51
UNRESTRICTED GRANTS IN AID	$.00	$.00		$.00
FROM INTERMEDIATE SOURCES	$.00	$.00		$.00
3212 NONPUBLIC TEACHER STEM GRANT	$.00	$.00		$.00
3218 PRESCHOOL EDUCATION AID - PR YR CARRYOVER	$.00	$.00		$.00
3257 SDA EMERGENT NEEDS AND CAP MAINT	$.00	$.00		$.00
3258 PRESCHOOL AND CHARTER SECURITY COMPLIANCE	$.00	$.00		$.00
3259 PRESCHOOL FACILITIES LEAD REMEDIATION	$.00	$.00		$.00
3700 STATE GRANTS THROUGH INTERMEDIATE SOURCES	$.00	$.00		$.00
3XXX OTHER STATE AIDS	$103,355.00	$10,440.00	Under	$92,915.00
FROM STATE SOURCES				
TITLE I	$56,020.00	$.00	Under	$56,020.00
IDEA	$294,288.00	$.00	Under	$294,288.00
PERKINS GRANT	$.00	$.00		$.00
TITLE II	$.00	$.00		$.00
TITLE IV	$.00	$.00		$.00
TITLE III	$.00	$.00		$.00
FROM FEDERAL SOURCES	$.00	$.00		$.00
4409 ARP-IDEA PRESCHOOL	$.00	$.00		$.00
4417-4418 REAP GRANT	$.00	$.00		$.00
4419 ARP-IDEA BASIC	$.00	$.00		$.00
4500 OTHER RESTRICTED GRANTS	$.00	$.00		$.00
4503 21ST CENTURY	$.00	$.00		$.00
4526 FEMA - SUPERSTORM SANDY	$.00	$.00		$.00
4530 CARES ACT	$.00	$.00		$.00
4531 CARES DIGITAL DIVIDE	$.00	$.00		$.00
4532 CORONAVIRUS RELIEF FUND	$.00	$.00		$.00
4533 STUDENT LEARNING LOSS GRANT	$.00	$.00		$.00
4534 CCRSA ESSER II	$.00	$.00		$.00
4535 CCRSA LEARNING ACCEL	$.00	$.00		$.00
4536 CCRSA MENTAL HEALTH	$.00	$.00		$.00
4537 ACSERS	$.00	$.00		$.00
4540 ARP ESSER	$.00	$.00		$.00
4541 ARP ESSER ACCEL. LEARNING AND SUPPORT	$.00	$.00		$.00
4542 ARP ESSER SUMMER LEARNING AND ENRICHMENT	$.00	$.00		$.00
4543 ARP ESSER BEYOND THE SCHOOL DAY	$.00	$.00		$.00
4544 ARP ESSER NJTSS	$.00	$.00		$.00
4545 ARP HOMELESS CHILDREN AND YOUTH I	$.00	$.00		$.00
4546 ARP HOMELESS CHILDREN AND YOUTH II	$.00	$.00		$.00

	Budgeted Estimated	Actual to Date	NOTE: Over Or (Under)	Unrealized Balance
4600 REVENUE FOR/ON BEHALF OF THE LEA	$.00	$.00		$.00
4700 GRANTS-IN-AID FROM FEDERAL GOVT	$.00	$.00		$.00
4800 REVENUE IN LIEU OF TAXES	$.00	$.00		$.00
TOTAL REVENUE/SOURCES OF FUNDS	$730,793.00	$136,562.49	Under	$594,230.51

EXPENDITURES:	Appropriations	Expenditures	Encumbrances	Available Balance
LOCAL PROJECTS	$275,000.00	$50,000.00	$4,000.00	$221,000.00
STUDENT ACTIVITY FUND	$500.00	$.00	$.00	$500.00
SCHOLARSHIP FUND	$.00	$.00	$.00	$.00
STATE PROJECTS				
EARLY CHILDHOOD PROGRAM AID	$.00	$.00	$.00	$.00
DEMONSTRABLY EFFECTIVE PROGRAM AID	$.00	$.00	$.00	$.00
DISTANCE LEARNING NETWORK AID	$.00	$.00	$.00	$.00
INSTRUCTIONAL SUPPLEMENT AID	$.00	$.00	$.00	$.00
STATE PROJECTS CARRYOVER	$.00	$.00	$.00	$.00
DISTANCE LEARNING CARRYOVER	$.00	$.00	$.00	$.00
PRIVATE INDUSTRY COUNCIL	$.00	$.00	$.00	$.00
NON PUBLIC TEACHER STEM	$.00	$.00	$.00	$.00
NJ NONPUBLIC TEXTBOOKS	$3,615.00	$3,568.15	$.00	$46.85
NJ NONPUBLIC AUXILIARY SERVICES	$9,604.00	$.00	$9,604.00	$.00
NJ NONPUBLIC HANDICAPPED SERVICES	$9,556.00	$795.40	$8,760.60	$.00
NJ NONPUBLIC NURSING SERVICES	$.00	$.00	$.00	$.00
NJ NONPUBLIC TECHNOLOGY INITIATIVE	$2,580.00	$2,580.00	$.00	$.00
NJ NONPUBLIC SECURITY AID	$.00	$.00	$.00	$.00
ADULT EDUCATION - STATE	$.00	$.00	$.00	$.00
VOCATIONAL EDUCATION	$.00	$.00	$.00	$.00
CONTRIBUTION TO WSR - OTHER STATE PROJECTS	$.00	$.00	$.00	$.00
TARGETED AT-RISK AID	$.00	$.00	$.00	$.00
OTHER STATE PROJECTS	$78,000.00	$.00	$78,000.00	$.00
TOTAL STATE PROJECTS	$103,355.00	$6,943.55	$96,364.60	$46.85
FEDERAL PROJECTS				
ARP-IDEA BASIC GRANT	$.00	$.00	$.00	$.00
ARP IDEA PRESCHOOL	$.00	$.00	$.00	$.00
CLASS SIZE REDUCTION	$.00	$.00	$.00	$.00

Closter Board Of Education
Board Secretary Report
SPECIAL REVENUE FUNDS - Fund 20
Interim Statements
October 2025

	Appropriations	Expenditures	Encumbrances	Available Balance
TITLE I	$48,809.00	$6,233.33	$23,870.00	$18,705.67
TITLE II	$.00	$.00	$.00	$.00
NCLB TITLE III	$7,211.00	$.00	$.00	$7,211.00
NCLB TITLE IV	$.00	$.00	$.00	$.00
NCLB TITLE V	$.00	$.00	$.00	$.00
TITLE VI	$.00	$.00	$.00	$.00
I.D.E.A. PART B (HANDICAPPED)	$294,288.00	$.00	$294,288.00	$.00
VOCATIONAL EDUCATION	$.00	$.00	$.00	$.00
GRANTS IN AID OTHER AGENCIES	$.00	$.00	$.00	$.00
CARES ACT	$.00	$.00	$.00	$.00
DIGITAL DIVIDE	$.00	$.00	$.00	$.00
CORONAVIRUS RELIEF FUND	$.00	$.00	$.00	$.00
STUDENT LEARNING LOSS	$.00	$.00	$.00	$.00
NONPUBLIC TECHNOLOGY CRF	$.00	$.00	$.00	$.00
CRRSA ACT ESSER II	$.00	$.00	$.00	$.00
CRRSA ACT LEARNING ACCELERATION	$.00	$.00	$.00	$.00
CRRSA ACT MENTAL HEALTH	$.00	$.00	$.00	$.00
ACSERS PROGRAM	$.00	$.00	$.00	$.00
ARP-ESSER GRANT	$.00	$.00	$.00	$.00
ARP-ESSER ACCEL LEARNING AND SUPPORT	$.00	$.00	$.00	$.00
ARP-ESSER SUMMER LEARNING AND ENRICHMENT	$.00	$.00	$.00	$.00
ARP-ESSER BEYOND THE SCHOOL DAY	$.00	$.00	$.00	$.00
ARP-ESSER NJTSS	$.00	$.00	$.00	$.00
ARP-ESSER SDA EMERGENT NEEDS	$.00	$.00	$.00	$.00
ARP-ESSER PRESCHOOL AND CHARTER SECURITY COMPLIANCE	$.00	$.00	$.00	$.00
ARP-ESSER PRESCHOOL FACILITIES LEAD REMEDIATION	$.00	$.00	$.00	$.00
ARP HOMELESS CHILDREN AND YOUTH I	$.00	$.00	$.00	$.00
ARP HOMELESS CHILDREN AND YOUTH II	$.00	$.00	$.00	$.00
ADULT EDUCATION	$.00	$.00	$.00	$.00
OTHER FEDERAL PROJECTS	$.00	$.00	$.00	$.00
OTHER SPECIAL PROJECTS	$.00	$.00	$.00	$.00
CONTRIBUTION TO WSR - OTHER FEDERAL PROJECTS	$.00	$.00	$.00	$.00
TOTAL FEDERAL PROJECTS	$350,308.00	$6,233.33	$318,158.00	$25,916.67
TOTAL EXPENDITURES	$729,163.00	$63,176.88	$418,522.60	$247,463.52
FEDERAL PROJECTS				
999-XXX-XXX PRIOR YEAR PURCHASE ORDERS	$47,767.90	$47,767.90	$.00	$.00
999-999-999 PRIOR YEAR RESERVE	$.00	$33,205.33	$23,394.12	($56,599.45-)
TOTAL EXPENDITURES AND RESERVE	$776,930.90	$144,150.11	$441,916.72	$190,864.07
TOTAL SPECIAL FUND NOT INCLUDING RESERVES	$729,163.00	$63,176.88	$418,522.60	$247,463.52

PREPARED AND SUBMITTED BY:

Closter Board Of Education
Board Secretary Report
SPECIAL REVENUE FUNDS - Fund 20
Interim Statements
October 2025

	Appropriations	Expenditures	Encumbrances	Available Balance

11/5/2025

BOARD SECRETARY/BUSINESS ADMINISTRATOR   DATE

"PURSUANT TO N.J.A.C. 6A:23-2.11 (C) (3),
I CERTIFY THAT AS OF THE ABOVE DATE, NO BUDGETARY
LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATIO
OF N.J.A.C. 6A:23-2.11 (A)."

CLOSTER PUBLIC SCHOOLS ★ CLOSTER, NEW JERSEY ★

Closter Board Of Education
Board Secretary Report
CAPITAL PROJECTS FUNDS - Fund 30
Interim Balance Sheet
October 2025

ASSETS AND RESOURCES

	ASSETS:			
101	CASH IN BANK			$2,786,328.20
102-104	CASH - OTHER			$.00
105	CASH WITH FISCAL AGENTS			$.00
106	CASH EQUIVALENTS			$.00
111	INVESTMENTS			$.00
	ACCOUNTS RECEIVABLE:			
132	INTERFUND		$.00	
141	INTERGOVERNMENTAL - STATE		$.00	
153, 154	OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF	($.00)	$.00	$.00
131	INTERFUND LOANS RECEIVABLE			$.00
161	BOND PROCEEDS RECEIVABLE			$.00
	OTHER CURRENT ASSETS			$.00
	RESOURCES:			
301	ESTIMATED REVENUES		$.00	
302	LESS REVENUES		($33,274.78)	($33,274.78-)
	TOTAL ASSETS AND RESOURCES			$2,753,053.42

LIABILITIES AND FUND EQUITY

	LIABILITIES:	
101	CASH OVERDRAFT	$.00
421	ACCOUNTS PAYABLE	$.00
402	INTERFUND ACCOUNTS PAYABLE	$.00
431	CONTRACTS PAYABLE	$.00
432	CONSTRUCTION CONTRACTS PAYABLE - RETAINED %	$.00
433	CONSTRUCTION CONTRACTS PAYABLE	$.00
451	LOANS PAYABLE	$.00
423	ACCOUNTS PAYABLE / PREVIOUS YEARS	$.00
461	ACCRUED SALARIES AND BENEFITS	$.00
	OTHER CURRENT LIABILITIES	($2,246,934.99-)
	TOTAL LIABILITIES	($2,246,934.99-)

	FUND BALANCE:				
	APPROPRIATED:				
753	RESERVE FOR ENCUMBRANCES - CURRENT YEAR			$.00	
754	RESERVE FOR ENCUMBRANCES - PRIOR YEAR			$530,975.99	
751, 752,	76X OTHER RESERVES			$.00	
601	APPROPRIATIONS		$800,506.54		
602	LESS: EXPENDITURES	$269,530.55			
603	ENCUMBRANCES	$530,975.99	($800,506.54)	$.00	
	TOTAL APPROPRIATED			$530,975.99	
	UNAPPROPRIATED:				
770	FUND BALANCE, JULY 1, 2025			$4,469,012.42	
771	FUND BALANCE - DESIGNATED			$.00	
303	BUDGETED FUND BALANCE			($.00)	
	TOTAL FUND BALANCE				$4,999,988.41
	TOTAL LIABILITIES AND FUND EQUITY				$2,753,053.42

Closter Board Of Education
Board Secretary Report
CAPITAL PROJECTS FUNDS - Fund 30
Interim Statements
October 2025

		Budgeted Estimated	Actual to Date	NOTE: Over Or (Under)	Unrealized Balance
	REVENUE/SOURCES OF FUNDS:				
15XX	INTEREST	$.00	$33,274.78	Over	($33,274.78-)
51XX	SALE OF BONDS	$.00	$.00		$.00
52XX	TRANSFERS FROM OTHER FUNDS	$.00	$.00		$.00
54XX	NJEDA (NEW JERSEY ECONOMIC DEVELOPMENT AUTHORI	$.00	$.00		$.00
56XX	LEASE PURCHASES	$.00	$.00		$.00
3255	ADDITIONAL STATE SCHOOL BUILDING AID - EDA	$.00	$.00		$.00
3256	SECURING OUR CHILDREN'S FUTURE BOND	$.00	$.00		$.00
	OTHER	$.00	$.00		$.00
	TOTAL REVENUE/SOURCES OF FUNDS	$.00	$33,274.78	Over	($33,274.78-)

		Appropriations	Expenditures	Encumbrances	Available Balance
EXPENDITURES:					
XXX-XXX-73X	EQUIPMENT	$.00	$.00	$.00	$.00
	FACILITIES ACQUSITION AND CONSTR. SERV.				
000-4XX-1XX	SALARIES	$.00	$.00	$.00	$.00
000-4XX-331	LEGAL SERVICES	$15,419.50	$.00	$15,419.50	$.00
000-4XX-39X	OTHER PURCHASED PROF. AND TECH. SERV.	$.00	$.00	$.00	$.00
000-4XX-45X	CONSTRUCTION SERVICES	$691,386.07	$266,101.95	$425,284.12	$.00
000-4XX-61X	GENERAL SUPPLIES	$.00	$.00	$.00	$.00
000-4XX-71X	LAND AND IMPROVEMENTS	$.00	$.00	$.00	$.00
000-4XX-72X	BLDGS. OTHER THAN LEASE PURCHASE AGREEMENTS	$.00	$.00	$.00	$.00
000-4XX-8XX	OTHER OBJECTS	$.00	$.00	$.00	$.00
000-4XX-XXX	OTHER FAC. ACQ. AND CONSTR. SERV.	$93,700.97	$3,428.60	$90,272.37	$.00
	TOTAL FAC. ACQ. AND CONSTR. SERV.	$800,506.54	$269,530.55	$530,975.99	$.00
	TOTAL EXPENDITURES	$800,506.54	$269,530.55	$530,975.99	$.00
TRANSFERS					
000-520-93X	TRANSFER TO OTHER FUNDS	$.00	$.00	$.00	$.00
	TOTAL EXPENDITURES AND TRANSFERS	$800,506.54	$269,530.55	$530,975.99	$.00
RESERVE ACCOUNT					
999-999-999	PRIOR YEAR RESERVE	$.00	$25,719.99	$.00	($25,719.99-)
	TOTAL EXPENDITURES, TRANSFERS AND RESERVE	$800,506.54	$295,250.54	$530,975.99	($25,719.99-)

Closter Board Of Education
Board Secretary Report
CAPITAL PROJECTS FUNDS - Fund 30
Interim Statements
October 2025

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL CAPITAL PROJECTS FUNDS NOT INCLUDING RESERVES	$800,506.54	$269,530.55	$530,975.99	$.00

PREPARED AND SUBMITTED BY:

BOARD SECRETARY/BUSINESS ADMINISTRATOR

11/5/2025
DATE

"PURSUANT TO N.J.A.C. 6A:23-2.11 (C) (3),
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CLOSTER PUBLIC SCHOOLS ★ CLOSTER, NEW JERSEY ★

Closter Board Of Education
Board Secretary Report
DEBT SERVICE FUNDS - Fund 40
Interim Balance Sheet
October 2025

ASSETS AND RESOURCES

Account	Description			Amount
	ASSETS:			
101	CASH IN BANK			$.00
102-104	CASH - OTHER			$.00
105	CASH WITH FISCAL AGENTS			$.00
106	CASH EQUIVALENTS			$.00
111	INVESTMENTS			$.00
121	TAX LEVY RECEIVABLE			$72,139.00
	ACCOUNTS RECEIVABLE:			
132	INTERFUND		$.00	
141	INTERGOVERNMENTAL - STATE		$37,149.00	
153, 154	OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF	($.00)	$.00	$37,149.00
	OTHER CURRENT ASSETS			$.00
	RESOURCES:			
301	ESTIMATED REVENUES		$459,750.00	
302	LESS REVENUES		($459,750.00)	$.00
	TOTAL ASSETS AND RESOURCES			$109,288.00

LIABILITIES AND FUND EQUITY

Account	Description	Amount
	LIABILITIES:	
101	CASH OVERDRAFT	$13.00
401	INTERFUND LOANS PAYABLE	$.00
402	INTERFUND ACCOUNTS PAYABLE	$.00
455	INTEREST PAYABLE	$.00
441	MATURED BONDS PAYABLE	$.00
423	ACCOUNTS PAYABLE / PREVIOUS YEARS	$.00
461	ACCRUED SALARIES AND BENEFITS	$.00
	OTHER CURRENT LIABILITIES	$.00
	TOTAL LIABILITIES	$13.00

FUND BALANCE:

APPROPRIATED:

	RESERVED-FUND BALANCE				
767	DEBT SERVICE RESERVE - JULY 1, 2025		$.00		
608	ADD: INCREASE IN DEBT SERVICE RESERVE		$.00		
313	LESS: W/D FROM DEBT SERVICE RESERVE		($.00)	$.00	
76X	OTHER RESERVES			$.00	
601	APPROPRIATIONS		$459,750.00		
602	LESS: EXPENDITURES	($350,475.00)			
603	ENCUMBRANCES	$109,275.00	($459,750.00)	$.00	
	TOTAL APPROPRIATIONS			$109,275.00	
	UNAPPROPRIATED:				
770	FUND BALANCE, JULY 1, 2025			$.00	
771	DESIGNATED FUND BALANCE			$.00	
303	BUDGETED FUND BALANCE			($.00)	
	TOTAL FUND BALANCE				$109,275.00
	TOTAL LIABILITIES AND FUND EQUITY				$109,288.00

Closter Board Of Education
Board Secretary Report
DEBT SERVICE FUNDS - Fund 40
Interim Statements
October 2025

		Budgeted Estimated	Actual to Date	NOTE: Over Or (Under)	Unrealized Balance
	REVENUE/SOURCES OF FUNDS:				
52XX	TRANSFERS FROM OTHER FUNDS	$.00	$.00		$.00
	LOCAL SOURCES				
1210	LOCAL TAX LEVY-PREMERGER DEBT	$.00	$.00		$.00
1210	LOCAL TAX LEVY	$303,452.00	$303,452.00		$.00
1XXX	INTEREST EARNED ON DEBT SERVICE RESERVE	$.00	$.00		$.00
1XXX	MISCELLANEOUS	$.00	$.00		$.00
	TOTAL	$303,452.00	$303,452.00		$.00
	STATE SOURCES				
3160	DEBT SERVICE AID TYPE II	$156,298.00	$156,298.00		$.00
	TOTAL	$156,298.00	$156,298.00		$.00
50XX	OTHER FINANCING SOURCES	$.00	$.00		$.00
	TOTAL REVENUE/SOURCES OF FUNDS	$459,750.00	$459,750.00		$.00

		Appropriations	Expenditures	Encumbrances	Available Balance
	USES OF FUNDS:				
	DEBT SERVICE - REGULAR				
700-530-940	PAYMENT OF REFUND - BOND ESCROW	$.00	$.00		$.00
701-510-723	PRINCIPAL PAYMENTS - LEASE PURCH. AGRMTS.	$.00	$.00		$.00
701-510-833	INTEREST PAYMENTS - LEASE PURCH. AGRMTS.	$.00	$.00		$.00
701-510-835	INTEREST ON EARLY RETIREMENT BONDS	$.00	$.00		$.00
701-510-837	INTEREST ON COMMUNITY DEVELOPMENT LOAN	$.00	$.00		$.00
701-510-83X	INTEREST	$219,750.00	$110,475.00		$.00
701-510-910	REDEMPTION OF PRINC.-EARLY RETIREM.BONDS	$240,000.00	$240,000.00		$.00
701-510-912	PRINCIPAL ON COMM DEVELOPMENT LOAN	$.00	$.00		$.00
701-510-91X	REDEMPTION OF PRINCIPAL	$.00	$.00		$.00
701-510-92X	AMTS. PAID INTO SINKING FUND	$.00	$.00		$.00
701-XXX-XXX	ACCOUNTS NOT INCLUDED ABOVE	$.00	$.00		$.00
	TOTAL	$459,750.00	$350,475.00		$.00
	ADDITIONAL STATE SCHOOL BLDG. AID - CHAPTER 177				
	TOTAL	$.00	$.00		$.00

	Appropriations	Expenditures	Encumbrances	Available Balance
ADDITIONAL STATE SCHOOL BLDG. AID - CHAPTER 10				
TOTAL	$.00	$.00		$.00
ADDITIONAL STATE SCHOOL BLDG. AID - CHAPTER 74				
TOTAL	$.00	$.00		$.00
000-515-915 RETIREMENT OF ERIP LIABILITY	$.00	$.00		$.00
TOTAL USES OF FUNDS BEFORE TRANSFERS	$459,750.00	$350,475.00		$.00
TRANSFERS				
000-520-93X TRANSFES TO OTHER FUNDS	$.00	$.00		$.00
TOTAL USES OF FUNDS AND TRANSFERS	$459,750.00	$350,475.00		$.00
RESERVE ACCOUNT				
999-999-999 PRIOR YEAR RESERVE	$.00	$.00		$.00
TOTAL USES OF FUNDS, TRANSFERS AND RESERVE	$459,750.00	$350,475.00		$.00
TOTAL DEBT SERVICE FUNDS NOT INCLUDING RESERVES	$459,750.00	$350,475.00	$109,275.00	$.00

PREPARED AND SUBMITTED BY:

BOARD SECRETARY/BUSINESS ADMINISTRATOR

11/5/2025

DATE

"PURSUANT TO N.J.A.C. 6A:23-2.11 (C) (3),
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LINE ITEM ACCOUNT HAS BEEN OVEREXPENDED IN VIOLATIO
OF N.J.A.C. 6A:23-2.11 (A)."

CLOSTER PUBLIC SCHOOLS ★ CLOSTER, NEW JERSEY ★

2025-26 Monthly Transfers Worksheet - Details of Transfers

District:	CLOSTER BOARD OF EDUCATION
LEA Code:	03-0930
Month/Year:	October-25
Date of Submission	11/3/25

Cells have been left blank for data entry.	This line contains column numbers for the amount columns, and descriptions of the calculations in each column.		(column 1 = + Data Entry)	(column 2 = + Data Entry)	(column 3 = column 1 + column 2)	(column 4 = column 3 * 0.1)	(column 5 = + or - Data Entry)	(column 6 = column 5 / column 3)	(column 7 = column 4 + column 5)	(column 8 = column 4 - column 5)
Lines	Budget Category	Account	2025-26 Original Budget	Revenues Allowed (N.J.A.C. 6A:23A-13.3(d))	2025-26 Original Budget For Use in 10% Calculation	Maximum Transfer Amount	2025-26 YTD Net Transfers to/(from) as of Date of Submission in cell B5	% Change of Transfers YTD	2025-26 Remaining Allowable Balance From	2025-26 Remaining Allowable Balance To
	Instruction									
3200	Regular Programs	11-1XX-100-XXX	7,737,461	55,629	7,793,090	779,309	118,000	1.51%	897,309	
10300, 11160, 12160, 40580, 41080	Special Education, Basic Skills/Remedial and Bilingual Instruction, and Speech/OT/PT and Extraordinary Services	11-2XX-100-XXX, 11-000-216,217	5,824,978		5,824,978	582,498	25,000	0.43%	607,498	
13160, 15180	Vocational Programs - Local	11-3XX-100-XXX			-	-		0.00%	-	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	School-Sponsored Co/Extra-Curricular Activities, School Sponsored Athletics, and Other Instructional Programs	11-4XX-X00-XXX	203,760	245	204,005	20,401	45,500	22.30%	65,901	
27100	Community Services Programs/Operations	11-800-330-XXX			-	-		0.00%	-	
	Undistributed Expenditures									
29180	Tuition	11-000-100-XXX	1,614,878		1,614,878	161,488	270,820	16.77%	432,308	
29680, 30620, 41660, 42200, 43620	Attendance and Social Work, Health, Guidance, Child Study Teams, Education Media Services/School Library	11-000-211,213,218,219,222	1,718,999	666	1,719,665	171,966	10,800	0.63%	182,766	
43200, 44180	Improvement of Instruction Services and Instructional Staff Training Services	11-000-221,223	247,417		247,417	24,742	30,000	12.13%	54,742	
45300	General Administration	11-000-230-XXX	563,201	20,000	583,201	58,320	6,500	1.11%	64,820	51,820
46160	School Administration	11-000-240-XXX	876,277	5,289	881,566	88,157	10,000	1.13%	98,157	78,157
47200, 47620	Central Services & Administrative Information Technology	11-000-25X-XXX	606,091	3,621	609,712	60,971		0.00%	60,971	60,971
51120	Operation and Maintenance of Plant Services	11-000-26X-XXX	2,147,068	10,456	2,157,524	215,752	25,000	1.16%	240,752	
52480	Student Transportation Services	11-000-270-XXX	716,895		716,895	71,690		0.00%	71,690	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,669,100		4,669,100	466,910	(29,500)	-0.63%	437,410	
72020	Food Services	11-000-310-XXX			-	-		0.00%	-	
72120	Transfer Property Sale Proceeds to Debt Service Reserve	11-000-520-934			-	-				
72160	Deposit to Sale/Lease-Back Reserve	10-605			-	-		0.00%	-	
72180	Interest Earned on Maintenance Reserve	10-606			-	-		0.00%	-	
72200	Deposit to Maintenance Reserve	10-606			-	-				
72220	Deposit to Current Expense Emergency Reserve	10-607			-	-				
72240	Interest Earned on Current Expense Emergency Reserve	10-607			-	-		0.00%	-	
72245	Deposit to Bus Advertising Reserve for Fuel Costs	10-610			-	-		0.00%	-	
72246	Increase in IMPACT Aid Reserve (General)	10-611			-	-				
72247	Increase in IMPACT Aid Reserve (Capital)	10-612			-	-				
72260	**Total General Current Expense**		26,926,125	95,906	27,022,031	2,702,204	512,120			
	Capital Outlay									
75880	Equipment	12-XXX-XXX-73X	18,400	26,708	45,108	4,511		0.00%	4,511	
76260	Facilities Acquisition and Construction Services	12-000-4XX-XXX	914,941		914,941	91,494		0.00%		
76320	Capital Reserve-Transfer to Capital Projects Fund	12-000-4XX-931			-	-		0.00%	-	

District:	CLOSTER BOARD OF EDUCATION
LEA Code:	03-0930
Month/Year:	October-25
Date of Submission	11/3/25

Cells have been left blank for data entry.	This line contains column numbers for the amount columns, and descriptions of the calculations in each column.		(column 1 = + Data Entry)	(column 2 = + Data Entry)	(column 3 = column 1 + column 2)	(column 4 = column 3 * 0.1)	(column 5 = + or - Data Entry)	(column 6 = column 5 / column 3)	(column 7 = column 4 + column 5)	(column 8 = column 4 - column 5)
Lines	Budget Category	Account	2025-26 Original Budget	Revenues Allowed (N.J.A.C. 6A:23A-13.3(d))	2025-26 Original Budget For Use In 10% Calculation	Maximum Transfer Amount	2025-26 YTD Net Transfers to/(from) as of Date of Submission in cell B5	% Change of Transfers YTD	2025-26 Remaining Allowable Balance From	2025-26 Remaining Allowable Balance To
76340	Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933			-	-		0.00%	-	
76360	Deposit to Capital Reserve	10-604			-	-	-			
76380	Interest Earned on Capital Reserve	10-604			-	-		0.00%	-	
76385	Impact Aid Reserve (Capital) - Transfer to Capital Projects	12-000-400-938			-	-		0.00%	-	
76400	**Total Capital Expenditures**		933,341	26,708	960,049	96,005	-			
83080	**Total Special Schools**	13-XXX-XXX-XXX			-	-		0.00%	-	
84000	Transfer of Funds to Charter Schools	10-000-100-56X			-	-		0.00%	-	
84005	Transfer for Funds to Resident Renaissance Schools	10-000-100-571			-	-		0.00%	-	
84020	General Fund Contribution to School Based Budgets	10-000-520-930			-	-		0.00%	-	
84060	**Operating Budget Grand Total**		27,859,466	122,614	27,982,080	2,798,209	512,120			

School Business Administrator Signature:

Date: 11/3/2025
end of worksheet

Floro M. Villanueva Jr.
Business Administrator/Board Secretary
Closter Public Schools

Appropriations Adjustments 498,703 - FY 25 Extraordinary Aid
13,417 - Non-Public Transportation Aid

Total Adjustments: $512,120