

CLOSTER BOARD OF EDUCATION

Closter, New Jersey

MINUTES

REGULAR MEETING

Tenakill Middle School

September 17, 2025 - 7:30 PM

The Board meeting was called to order by Ms. Finkelstein at 7:30 PM.

The following Board Members were present:

Ms. Argenziano, Mr. Choi, Ms. Lee, Ms. Micera, Mr. Shih, Ms. Estrems, Mr. Paldi,
Ms. Finkelstein

The following Board Members were absent:

Ms. Li

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 Update
 - *Hillside's current enrollment stands at 605 students.*
 - *We are off to a great start at Hillside School. She thanked all of our staff members and administrators, as well as the Closter Police, who helped the first days run smoothly.*
 - *First fire drill completed.*
- Back to School Night
 - *Both of our Back-to-School Night events were held this week. We extend our thanks to our families for attending these informative sessions and to our staff for sharing information about classroom expectations, curriculum, and school programs. Our*

Hillside Helpers assisted all of the parents with locations and provided a warm ICARE welcome into the building.

- **Bus Drill**
 - *Our first bus evacuation drill was successfully completed. Thank you to Mr. Enrique for facilitating this important safety exercise.*
- **Hillside Principal's Advisory Committee**
 - *This year, Ms. Smith will be holding Principal's Advisory Committee meetings. Information was shared in the September 12 edition of Hillside Happenings. Responses are due by September 30. We already have 19 parents who have expressed interest, and we aim to keep the group at 10–14 members. She is excited for this committee and looks forward to collaborating closely with our parent community.*
- **Closter Nature Center**
 - *Mr. Marc from the Closter Nature Center began his classroom visits and will continue over the next few weeks.*
- **Upcoming Events**
 - *Rehearsals for HNN will begin next week.*
 - *School Closures – September 23 and October 2*
 - *Fire Safety and Prevention Assembly – October 8 (PreK–4), presented by the Closter Fire Department*
 - *School Photos – October 9*
 - *PTO Book Fair – October 21*

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

- *Tenakill's school year is off to a great start! Thank you to the students, teachers, staff, and custodians for a successful launch to the school year. The current enrollment is 585 students.*
- *During the first week of school, staff attended epi-pen and code blue drill training, as well as professional development focused on our student learning platform, Formative.*
- *Mr. McElroy held grade-level assemblies to discuss the student code of conduct, anti-bullying policies, and the PAW Print Positive Referral Program. We are continuing with the PAW print program, which was launched last year, and highlights positive contributions to the TMS community. The referrals have been expanded to include learner qualities as outlined in the profile of a Closter Learner.*
- *Our 8th-grade students and teachers attended the Borough's September 11th memorial service last Thursday at Remembrance Park. Thank you to the Fire Department, Volunteer Ambulance Corps, Police Department, and the Borough for allowing our school community to participate in this service.*
- *TMS will participate in the Week of Respect, starting the week of October 6th, as well as School Violence Awareness Week, beginning the week of October 20th.*
- *TEP has begun for students in grades 5-8, and band lessons and fall sports tryouts are underway! Club and activity interest meetings are beginning, and information regarding clubs can be found in the Tenakill Times September Newsletter and the TMS website. Additionally,*

stay tuned for a "virtual club fair," which will be a Google site that will contain information about the clubs offered at TMS.

- *Back-to-School Night for grades 5 and 6 will take place tomorrow, September 18th. During this back-to-school night, all families will also have an opportunity to meet specials teachers and learn about the courses their child will take throughout all 3 trimesters. Back-to-school night for grades 7/8 will take place on September 25th and will include a brief information session for all families about the transition to high school. Additionally, a high school transition Q&A session will be held in the main lobby throughout the evening.*
- *Picture day for TMS students will take place on October 16th. More details will be sent to families in the coming weeks via the Tenakill Times Newsletter and additional email communication.*
- *The TMS PAC (Principal Advisory Committee) will meet again this school year. We welcome both returning and new families to join us. Sign-ups are available until Sept. 30th, and the link to sign up is located in the September edition of the Tenakill Times.*
- *All TMS students have participated in a fire drill and bus drills for the month of September this week. School will be closed on September 23rd and Oct 2nd. October 13th will be an early dismissal day for students.*

SUPERINTENDENT'S REPORT

Mr. Vincent McHale, Superintendent of Schools, provided the SSDS (Student Safety Data System) Reporting Period 2 for SY 2024-2025 data. All trustees received a copy of the report, and it is also posted on the district's website.

During Period 2 reporting, Hillside Elementary School experienced no incident of alleged or confirmed HIB cases. At Tenakill Middle School, during the same reporting period, there were two incidents, with two confirmed HIB matters, out of the 11 reported alleged HIB matters. One incident led to a removal. Looking at the entire school year 2024-2025, both schools combined had four incidents and confirmed cases. Among these, one incident led to the removal of the 24 alleged HIB matters for the year.

In Period 2, Hillside Elementary had 38 HIB programs and six trainings, while Tenakill Middle School had five HIB programs and six trainings. Throughout the school year, both schools organized 29 trainings and 93 programs to address and prevent Harassment, Intimidation, and Bullying (HIB) incidents.

Mr. McHale proceeded with the Superintendent's report:

- *The 2025-2026 school year is officially underway! Our faculty and staff started on September 2 and 3, 2025, and we welcomed 1,188 students on Thursday, September 4, 2025. He hoped that our students had enjoyed the first ten days of school.*
- *He expressed his heartfelt gratitude to our amazing educators, support staff, and administrators for their diligent work in creating a safe, nurturing, and welcoming environment for our students. Their efforts to start our new school year have been outstanding, and the Closter School community is much stronger because of their contributions!*
- *Also, thank you to the Closter PTO, who provided a wonderful first-day breakfast for our faculty, staff, and administrators on September 2, 2025. We are truly grateful for your hospitality on the*

first day.

- Our eighth-grade students, together with several teachers and administrators, participated in Closter's September 11th Memorial Service. This solemn event served as a poignant remembrance of the tragic occurrences that took place on that fateful day in our nation's history. The ceremony was conducted with great respect, honoring the memories of those affected by the events of September 11th. We are always honored to have students attend this town event.
- Our [District Assessment Calendar](#) has been posted to our district website. This document lists the standardized assessments that will be administered this year, with information about the grade participating, the testing time, the test administration window, and when results will be available. Please take a look at the district assessment calendar to be aware of when testing will take place throughout the year for your students.
- On the topic of assessment, the New Jersey Student Learning Assessments (NJSLA), which are designed to evaluate students' understanding of key concepts in mathematics and English Language Arts in grades 3 through 8, will be given in an adaptive format this year. In this new adaptive test, students will receive questions tailored to their individual skill levels. If a student answers a question correctly, the next question will be more challenging. Conversely, if they answer incorrectly, the following questions will be easier. This approach allows for a more personalized assessment of each student's abilities. The NJDOE has shared that the adaptive format will have several benefits, including: a more individualized assessment; a reduction in student frustration during testing; and the ability to provide teachers with more focused feedback on students' strengths and areas for improvement. All students in grades four through eight will participate in field testing of the new adaptive assessment between October 27 through November 14, 2025. The NJDOE will not share student results from this field test with the district or parents. The new adaptive assessments will be fully implemented in Spring 2026.
- Mark your calendars for the remaining Back-to-School Nights:
 - Thursday, September 18, 2025: Grades 5–6 , TMS, 7:00 – 9:00 p.m.
 - Thursday, September 25, 2025: Grades 7–8, TMS, 7:00 – 9:00 p.m.
- The [Closter PTO website](#) has information on membership registration, their mobile app, and many upcoming events, including the Closter PTO Fall Social taking place on Thursday, October 9, 2025, from 7:30 – 11:30 p.m. at Sear House.
- The Student Safety Data System Report for the second reporting period of the last school year, from January 1 through June 30, 2025, was presented. This report includes data on incidents related to harassment, intimidation, and bullying (HIB), as well as other safety concerns within our schools. By analyzing this information, we can identify trends, assess the effectiveness of our safety programs, and implement necessary improvements to ensure a safe learning environment for all students. He was pleased to report some positive trends between the 2023-2024 and 2024- 2025 school year: TMS showed significant improvement with a 48% overall reduction in incidents; HIB confirmed cases at TMS decreased by 66.7%; and HIB alleged cases at TMS decreased by 43.2%. There are no incidents reported in violence, vandalism, substance abuse, or weapons categories at either school in both years. We will continue our efforts to enhance student safety in our district.
- Schools will be closed for Rosh Hashanah on Tuesday, September 23, 2025. He extended his greeting for a sweet new year to all those who will be celebrating. Schools will also be closed on Thursday, October 2, 2025, for Yom Kippur, and we wish those observing this solemn day an easy fast.

BOARD COMMITTEES

There were no Board Committee reports.

PUBLIC COMMENTS ON AGENDA ITEMS

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

BOARD OPERATIONS

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

Mr. Shih asked about item E in the nursing plan, noting the large number of treatments and raising concerns about staffing. Mr. McHale explained that the numbers are typical and reflect the wide range of medical needs students may have—from minor issues, such as a paper cut, to more serious situations, like seizures. The plan also highlights the number of medically fragile students. These students may have chronic health conditions or require daily medication at school. While additional nursing staff would be helpful, the reported numbers are consistent with what schools typically see in nurse office visits.

Motions were approved ▾ by a roll call vote of the Board as follows:

YEAS: Ms. Argenziano, Ms. Finkelstein, Ms. Lee, Ms. Micera, Mr. Shih, Ms. Estrems, Mr. Paldi, Mr. Choi

NAYS: None

A. **APPROVAL - Board of Education Meeting Minutes**

Motion to approve the August 20, 2025, and September 3, 2025, Board of Education meeting minutes.

B. **APPROVAL - Paraprofessional Staff Statement of Assurance - Part 1 of SY 2025-2026**

Motion to approve the Statement of Assurance regarding the use of paraprofessional staff for the first half of the 2025-2026 school year.

- C. **APPROVAL - Use of Facilities for Closter Police**
Motion to approve the Closter Police to use the Hillside Elementary School gym in October 2025.
- D. **APPROVAL - Use of Facilities for Closter Junior Girl Scout Troop 97788**
Motion to approve the use of a classroom at Tenakill Middle School for the Closter Junior Girl Scout Troop 97788 for meetings during the 2025-2026 school year.
- E. **APPROVAL - Nursing Services Plan for the 2025-2026 School Year**
Motion to approve the Nursing Services Plan for the 2025-2026 school year, as per Appendix A.

CURRICULUM AND INSTRUCTION COMMITTEE

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

Moved by Ms. Argenziano ▾ , seconded by Ms. Micera ▾ to approve Motions A - C.

Motions were approved ▾ by a roll call vote of the Board as follows:

YEAS: Ms. Argenziano, Ms. Finkelstein, Ms. Lee, Ms. Micera, Mr. Shih, Ms. Estrems, Mr. Paldi, Mr. Choi

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: Francesca Rivellini
 Course No./Title: 1) Short Stories from American Literature
 2) The American Novel
 3) The Young Adult Novel
 Institution: Fresno Pacific University
 Credits: 9 (3 credits each)

Staff Member: Laura Abbey
 Course No./Title: 1) Cultural Intelligence in Education
 2) The Happy Classroom - Practicing and Teaching Well-Being
 Institution: Fresno Pacific University
 Credits: 6 (3 credits each)

B. **APPROVAL - Staff Conferences**

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

Staff Member(s): Vincent McHale
 Conference: NJ Curriculum Leadership Summit

Location: Livingston, NJ
Date: 10/3/25
Cost to Board: \$36.28 (Transportation)

Staff Member(s): Lori Cohen
Conference: Region 3 Director of Special Services Meetings
Location: Demarest, NJ
Date: 9/30/25; 10/28/25; 12/16/25; 1/27/26; 2/24/26; 3/24/26; 4/28/26;
5/18/26 and 6/16/26
Cost to Board: \$19.96 (Transportation)

Staff Member(s): Vincenzo Salvati and Kristen Zanin
Conference: NJ Student Learning Assessments Adaptive Field Test Training
Location: Park Ridge, NJ
Date: 9/22/25
Cost to Board: \$20.50 (Transportation, \$10.25 per person)

Staff Member(s): Floro Villanueva Jr.
Conference: NJ Association of School Business Officials Workshops:
1) Department of Education Updates
2) Purchasing Review/Update, and
3) Audit Review/Update
Location: Whippany, NJ
Date: 10/14/25, 3/24/26, 5/12/26
Cost to Board: \$534.72 (Registration and transportation)

Staff Member(s): Margaret Churchill
Conference: World Class Instructional Design & Assessment (WIDA) Annual
Conference
Location: Seattle, WA
Date: 10/27/25 - 10/30/25
Cost to Board: \$0 (Cost covered for Executive Board members by NJTESOL / NJBE)

Staff Member(s): Jennifer Annese, Ashley Buckley, Alyssa Levy, Lori Scalera and
Andrea Watkins
Conference: NJ International Dyslexia Association Conference
Location: Somerset, NJ
Date: 10/17/25 and 10/18/25
Cost to Board: \$2,165.83 (Registration and transportation)

Staff Member(s): Katharine Meyers and Meghan Pleus
Conference: NJ International Dyslexia Association Conference
Location: Virtual

Date: 10/18/25
Cost to Board: \$570.00 (Registration)

Staff Member(s): Claire Pidi
Conference: Strengthening Community Connections Through Music Education (PK-12)
Location: Demarest, NJ
Date: 10/15/25
Cost to Board: \$125.00 (Substitute)

Staff Member(s): Alexandra Earle
Conference: Bergen County School Counselors Association K-8 Group Meeting
Location: Paramus, NJ
Date: 10/24/25
Cost to Board: \$6.66 (Transportation)

Staff Member(s): Christine Cipollini, Vincent McHale, and Dianne Smith
Conference: Bergen County Prosecutor's SNAP Conference for Educators
Location: Garfield, NJ
Date: 10/7/25
Cost to Board: \$54.61 (Transportation)

Staff Member(s): Vincent McHale
Conference: Bergen County Association of School Administrators (BCASA)
Location: Paramus, NJ
Date: 9/12/25, 10/9/25, 11/20/25, 12/19/25, 2/10/26, 3/19/26, 4/23/26, 5/29/26
Cost to Board: \$82.72 (Transportation)

Staff Member(s): Kira Cohen, Cara Kupersmith, and Cassandra Perez
Conference: Realtime Training
Location: On-Site at Closter Public Schools
Date: TBD
Cost to Board: \$800.00

Staff Member(s): Kira Cohen, Victoria Foley, Dianna Juechter, Emma Kajayan,
Lisa Pantaleo and Jennifer Varon
Conference: CPI Training
Location: Northvale Public Schools
Date: 10/15/25
Cost to Board: \$589.09

C. **APPROVAL - Field Trips**

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

School: Tenakill Middle School
Group: Debate Club 2025-2026
Month: October and November 2025, January and February 2026
Destination: Tenafly School, Cresskill School, Academy School
Location: Tenafly, NJ; Cresskill, NJ; and Hackensack, NJ

School: Tenakill Middle School
Group: Science Olympiad
Month: January 2026
Destination: NJ Institute of Technology
Location: Newark, NJ

FINANCE AND PHYSICAL PLANT COMMITTEE

Chairperson: Mr. Choi; Members: Ms. Estrems, Ms. Finkelstein

Moved by Mr. Choi ▾ , seconded by Mr. Paldi ▾ to approve Motions A - I.

Mr. Villanueva explained item H, noting that it is a new law requiring the board to receive the peer audit review before the commencement of the audit process. He shared that the auditors received a "passing" rating in the most recent peer review. He added that the same auditors have worked with us for years, and that the upcoming audit process will begin soon.

Motions were approved ▾ by a roll call vote of the Board as follows:

YEAS: Ms. Argenziano, Ms. Finkelstein, Ms. Lee, Ms. Micera, Mr. Shih, Ms. Estrems, Mr. Paldi, Mr. Choi

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 B attached:

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

B. **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 C attached:

- a. Board Secretary and School Treasurer Financial Reports for August 2025.

- b. Board of Education’s Monthly Certification of Budgetary Major Account /Fund status for August 2025.
- c. Transfer of funds for August 2025.

C. APPROVAL - Payment of Bills

Motion to approve the payment of bills from August 21, 2025, to August 31, 2025, in the amount of:

| | |
|------------------------|--------------|
| General Fund (Fund 10) | \$248,750.23 |
| Total | \$248,750.23 |

D. APPROVAL - Payment of Bills

Motion to approve the payment of bills from September 1, 2025, to September 16, 2025, in the amount of:

| | |
|--|----------------|
| General Fund (Fund 10) | \$1,420,657.69 |
| Special Revenue (Fund 20) | \$ 108,870.00 |
| NJ Dept of Labor & Workforce Development | \$ 2,364.23 |
| Total | \$1,490,226.85 |

E. APPROVAL - Staff Remuneration

Motion to approve remuneration to staff members as follows:

Staff Member: Allison Bachmann
 Course: Student Learning and the Brain
 College/University: University of LaVerne
 Remuneration: \$160.00

Staff Member: Joseph Calabria
 Course: AI: Transforming the K-12 Classroom
 College/University: University of LaVerne
 Remuneration: \$420.00

Staff Member: Meghan Pleus
 Course: 1) Implementing Playful Learning PreK-2 Class
 2) Social & Emotional Learning Character Development
 College/University: University of LaVerne
 Remuneration: \$840.00

Staff Member: Sarah Hodulik
 Course: 1) Frida Kahlo: Pain and Passion
 2) A Practical Introduction to Adobe Photoshop
 College/University: University of LaVerne
 Remuneration: \$840.00

Staff Member: Michelle Pletsch
 Course: 1) Video Editing for all Teachers
 2) PowerPoint: Powerful Presentations
 College/University: Fresno Pacific University
 Remuneration: \$890.00

F. **APPROVAL – Special Education Placements**

Motion to approve the following 2025-2026 Special Education placements for Closter Students:

| <u>NJSLEDS#</u> | <u>Tuition</u> | <u>Grade</u> | <u>Placement</u> |
|------------------------|------------------------|---------------------|-------------------------------|
| 3310955231 | \$58,725.94 | Pre-K | PIE 2.0 Preschool Instruction |
| 3310955231 | \$54,783.82 (1:1 Aide) | Pre-K | |
| 8917498202 | \$81,564.00 | 4th | Valley Program |
| 5220678010 | \$54,783.82 (1:1 Aide) | 1st | Valley Program |

G. **APPROVAL – Go Guardian Subscription Renewal**

Motion to approve the subscription renewal of Go Guardian in the amount of \$9,945.00 through CDWG using the Ed Services Commission of NJ Contract (ESCNJ/AEPA-22G).

H. **APPROVAL - Auditor Engagement for FY 2025**

Resolved that the Closter Board of Education acknowledges the most recent peer review report for the accounting firm Lerch, Vinci & Bliss LLP, which resulted in a rating of "Pass."

Be it Further Resolved that the Closter Board of Education, in accordance with N.J.A.C. 6A:23A-16.2(i)2 authorizes the engagement of Lerch, Vinci & Bliss LLP to perform the annual audit of the financial records of the Closter Public Schools for the fiscal year ending June 30, 2025, at a fee not to exceed \$34,000, inclusive of all administration and related costs.

Be it Further Resolved that the School Business Administrator/Board Secretary is hereby authorized to execute the engagement letter with Lerch, Vinci & Bliss LLP on behalf of the Board.

I. **APPROVAL – Disposal of Textbooks and Workbooks**

Motion to approve the disposal of the following items no longer deemed necessary for school purposes and/or beyond useful life, in accordance with N.J.S.A. 18A:18A-45 of the Public School Contracts Law, through sale, donation, or discard as appropriate:

- Hillside Elementary School - Go Math Student Workbooks
- Hillside Elementary School - Grade 2 Units of Study
- Tenakill Middle School - ¡Así se dice!
- Tenakill Middle School - Various children’s literature

PERSONNEL AND MANAGEMENT COMMITTEE

Chairperson: Mr. Paldi; Member: Mr. Shih

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

Mr. McHale reviewed items C, D, E, F, H, I, and L.

Mr. Choi asked about item I, recalling prior discussions about the Science Olympiad, and whether there are enough Tenakill students to form a team. Mr. McHale responded that participation will first be offered to our students, and we expect to have a full team, possibly even two. High school students will assist the middle school students, and to ensure safety, all helpers will undergo a background check.

Motions were approved by a roll call vote of the Board as follows:

YEAS: Ms. Argenziano, Ms. Finkelstein, Ms. Lee, Ms. Micera, Mr. Shih, Ms. Estrems, Mr. Paldi, Mr. Choi

NAYS: None

A. **APPROVAL - Movement on the Salary Guide for the 2025-2026 School Year**

Motion to approve movement on the salary guide for the following employees for the 2025-2026 school year, retroactive to September 1, 2025:

| NAME | CURRENT PLACEMENT | NEW PLACEMENT | STEP | BASE SALARY |
|------------------|-------------------|---------------|------|-------------|
| Allison Bachmann | MA +15 | MA +30 | 16 | \$108,810 |
| Joseph Calabria | MA | MA +15 | 9 | \$89,591 |
| Sofia Capparelli | BA +15 | MA | 15 | \$100,503 |
| Amanda Cummings | MA +15 | MA +30 | 15 | \$106,220 |
| Maci DeCarlo | MA | MA +15 | 6 | \$81,841 |

| NAME | CURRENT PLACEMENT | NEW PLACEMENT | STEP | BASE SALARY |
|------------------------|-------------------|---------------|------|-------------|
| Sarah Hodulik | MA +15 | MA +30 | 10 | \$95,120 |
| Katharine Meyers | MA | MA +15 | 7 | \$84,351 |
| Julia Palmeri | BA +15 | MA | 7 | \$81,493 |
| Grace Park | MA | MA +15 | 5 | \$79,481 |
| Michelle Pletsch | MA | MA +15 | 5 | \$79,481 |
| Francesca Rivellini | MA | MA +15 | 14 | \$100,501 |
| Margaret Tahtabrounian | MA +15 | MA +30 | 8 | \$89,780 |
| Brittany Travisano | MA | MA +15 | 10 | \$92,261 |

B. APPROVAL - Appointment of Schedule F Staff Positions

Motion to approve the School Year 2025-2026 Schedule F: Extracurricular Activity Positions and Stipends for Hillside Elementary School and Tenakill Middle School as per Appendix D.

C. APPROVAL - Resignation of Paraprofessional Ankita Patel

Motion to accept the resignation of Ankita Patel as paraprofessional, effective August 20, 2025.

D. APPROVAL - Resignation of Paraprofessional Edlira Gjata

Motion to accept the resignation of Edlira Gjata as paraprofessional, effective August 26, 2025.

E. APPROVAL - Resignation of Cristiam Orellana

Motion to accept the resignation of Cristiam Orellana, Hillside Elementary School custodian, effective October 15, 2025.

F. APPROVAL - Appointment of Kathleen Hutchings as Paraprofessional for the 2025-2026 School Year

Motion to approve the appointment of Kathleen Hutchings as a paraprofessional for the 2025-2026 school year, 5.75 hours per day, at a salary of \$21.59 per hour, with a start date pending a criminal history background check.

G. APPROVAL - Student Teacher Placement

Motion to approve Yaxuan Zhang, Teachers College/Columbia University clinical intern, to conduct required fieldwork and classroom observation in Ms. Difei Shi's classroom at Tenakill Middle School from September through December 5, 2025. A criminal history background check is on file.

H. **APPROVAL - Girls' Volleyball Volunteers**

Motion to approve the following NVRHS-D students to assist Mr. Vassallo for the 2025-2026 school year, pending a criminal history background check, if legally required:

- Sarah Forehand
- Morrey Livne

I. **APPROVAL - Science Olympiad Team Volunteers**

Motion to approve the following NVRHS-D students to assist Mr. Hernandez and Ms. Moidu for the 2025-2026 school year, pending a criminal history background check, if legally required:

- Yuna Akiyama
- Colin Ding
- Oren Feibish
- Gilad Harlev
- Sharro Jin
- Sulayman Khaliq
- Hannah Kim
- Jisoo Kim
- Sarang Kim
- Julia Lee
- Sophia Lee
- Ni Li
- Morrey Livne
- Marya Lohana
- Maryam Lohana
- Gabe Santana
- Jiya Shah
- Tea Yiu
- Ava Wong
- Caitlyn Yeoh
- Abigail Yun

J. **APPROVAL - Debate Team Volunteer**

Motion to approve Morrey Livne, NVRHS-D student, to assist Mr. Hernandez and Ms. Moidu for the 2025-2026 school year, pending a criminal history background check, if legally required.

K. **APPROVAL - ABA Bass Parent-Paid Therapists for Student ID #361001**

Motion to approve Dayshona Milo and Sam Duncan as ABA Bass parent-paid therapists for Student ID #361001.

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

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

| <u>Name</u> | <u>Certification</u> |
|--------------------|------------------------------------|
| Joshua Schaffer | NJ Substitute Certificate |
| Kellie Yu | NJ Substitute Certificate |
| Emily Manghisi | NJ Substitute Certificate |
| Kaitlyn Dobson | NJ Substitute Certificate |
| Melissa Adelung | NJ Substitute Certificate |
| Yaxuan Zhang | NJ Substitute Certificate |
| Sheree Sharkan | NJ School Psychologist Certificate |
| Cara DiCuffa | NJ Substitute Certificate |
| Jessica Nunes | NJ Substitute Certificate |
| Lisa Arcella | NJ Substitute Certificate |
| Lynne Gellman | NJ Substitute Certificate |

POLICY COMMITTEE

Chairperson: Ms. Micera; Member: Ms. Li

Moved by Ms. Micera , seconded by Mr. Paldi to approve Motions A and B.

Mr. McHale further explained items A and B.

Motions were approved by a roll call vote of the Board as follows:

YEAS: Ms. Argenziano, Ms. Finkelstein, Ms. Lee, Ms. Micera, Mr. Shih, Ms. Estrems, Mr. Paldi, Mr. Choi

NAYS: None

A. APPROVAL - First Reading of Policies and Regulations

Motion to approve the first reading of the following policies and regulations, as per Appendix E:

- Policy 0143 - Board Member Election and Appointment
- Policy 0173 - Duties of Public School Accountant
- Policy 0174 - Legal Services
- Policy 0177 - Professional Services
- Policy 1570 - Internal Controls
- Policy 1620 - Administrative Employment Contracts
- Policy 1636.01 - Notification of Promotion, New Job, and Transfer Opportunities
- Policy 2422 - Statutory Curricular Requirements
- Policy 5339.01 - Student Sun Protection
- Policy 6111 - Special Education Medicaid Initiative (SEMI) Program
- Policy 6220 - Budget Preparation

- Regulation 1570 - Internal Controls
- Regulation 6111 - Special Education Medicaid Initiative (SEMI) Program
- Regulation 6220 - Budget Preparation

B. APPROVAL - Second Reading of Policies

Motion to approve the second reading of the following policies, as per Appendix F:

- Policy 3216 - Dress and Grooming
- Policy 4216 - Dress and Grooming

OLD/NEW BUSINESS

Mr. Villanueva reported that mail-in ballots for the general election have been sent out.

Mr. McHale reviewed the district and board goals. Building on the August 20th discussion, the goals with recommended edits are being presented tonight. The first goal will continue the work on what was started last school year on the profile of a Closter learner. The second goal is related to professional development and student achievement. The third goal includes completing a full SWOT analysis of the district's character education program.

The first Board goal is to continue working with the Closter mayor, council, and state leaders to strengthen advocacy for school matters. The second goal is to maintain a strong focus on future planning by making responsible use of both fiscal and human resources. Finally, the third goal is to explore and implement strategies that actively engage community stakeholders, helping them better understand the fiscal challenges we face and how the district demonstrates fiscal responsibility. The district and board goals will be on the next agenda for approval.

He noted there will be two board meetings in October, with the first including a presentation of the dynamic learning map test results.

PUBLIC COMMENTS

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

Jannie Chung, 20 Vivian Lane, Closter, NJ - Ms. Chung shared that her 8th grader has transitioned to high school smoothly, noting that Tenakill prepared him well, and he finds his classes manageable. She also mentioned feedback from Hillside School parents who felt that police officers there were sometimes abrasive. She emphasized the value of open dialogue and encouraged parents to feel comfortable sharing their feedback.

Mr. McHale responded that the district has always had very positive experiences with the police department and appreciates their continued support. He also noted that the feedback is certainly welcome.

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

ADJOURNMENT

Moved by Mr. Paldi ▾ , seconded by Ms. Micera ▾ to adjourn the meeting at 8:18 PM.

Respectfully submitted,


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



CLOSTER PUBLIC SCHOOLS NURSING SERVICES PLAN 2025-2026 School Year

The Closter Public School District comprises one elementary school and one middle school, serving approximately 1,188 students, as per the 2025-2026 enrollment count as of September 4, 2025. The elementary school serves preschool students.

Closter Public Schools employs two nurses. Both nurses are licensed Registered Nurses with NJ Certified School Nurse endorsement. The Nurse's assignments for the 2025-2026 school year are as follows:

Tenakill Middle School
Hillside Elementary School

Virginia McHale, RN CSN
Kristen Haenelt, RN CSN

Building-Based School Nurses, N.J.A.C.6A:16-2.1(b):

The certified school nurses in the Closter Public School District have many roles within the scope of their professional practice. To ensure that students in the district remain healthy and ready to learn, school nurses take on the roles of nursing care providers, investigators, communicators, counselors, educators, child advocates, community liaisons, recorders, and managers.

Nursing Care Provider

Within the role of nursing care provider, the school nurse uses the nursing process, which includes assessing, planning, implementing, and evaluating the nursing care in an ongoing manner. The development of Individualized Health Care Plans (IHCPs) and Emergency Care Plans (ECPs) are developed by the school nurse for each student with acute and chronic health concerns.

Investigator

The school nurses seek information regarding student health histories, health practices, environmental concerns, safety issues, communicable disease patterns, and current health information relevant to school nursing practice. Consultations with parents and guardians, pediatricians, specialists, health agencies, classroom teachers, maintenance and custodial staff, PTO lunch volunteers, and administrators are sought to gather information.

Communicator

The school nurses use varied approaches to share important information with students, parents, staff members, administration, guidance department, physicians, health care agencies, and governmental entities. Telephone conferences, personal letters, newsletters, flyers, bulletin board postings, email communications, health office website updates including information for bilingual parents/guardians, individual conferences, staff meetings, Intervention and Referral Services Committee Meetings, 504 Committee Meetings, and Child Study Team Meetings represent some of the methods and forums in which health information is communicated.

Counselor

The school nurses serve in the role of counselor to students, parents, and staff alike regarding health issues and personal concerns. Referrals are made to the Child Study Team case managers, school counseling staff, private physicians, or community health resources, as needed.

Educator

The school nurses provide formal instruction on various health topics at all levels of instruction upon request. Informal teaching takes place continuously on a one-to-one basis during nursing care delivery to staff and students. Staff education on pertinent health topics (asthma, allergies, diabetes, Public Employees Occupational Safety and Health (PEOSH), child abuse, seizure disorders, etc.) is provided through Vector Safeschools online training or in small groups as appropriate. Parent education is provided individually or in a group setting (e.g., Parent Teacher Organization (PTO) meetings, Bilingual Parent Advisory Committee meetings, Special Education Parent Advisory Group (SEPAG), etc.), through written materials, discussions, and special programs.

Child Advocate

The school nurses work closely with staff and families to identify and meet students' health needs and accommodations. Advocacy can extend beyond these arenas to include referrals for health services, counseling, community programs, camps, and the Department of Children Protection and Permanency (DCPP).

Community Liaison

The school nurses work with local groups and organizations to bring special programs into the schools. The schools have benefited from the *Go Red* programs of the American Heart Association and the Flu Shot Clinic.

Recorder

The school nurses maintain a written record for each student and documentation for each incident of nursing care. Each entry includes the date, time, major complaint and nursing assessment, care plan, implementation, and evaluation. Written communication from parents and healthcare providers is incorporated into the student records. Data for state

agencies related to immunizations, students without health insurance, absenteeism, tuberculosis testing, medical waste management, and employee injuries is collected and recorded. At the beginning of the school year, the nursing staff enters immunizations, student daily visits, health concerns, and medication orders in the RealTime database. As the use of the health database increases, the nurses will enter additional health information such as screening results and update pertinent medical information and sports physical dates.

Manager

The school nurse is essential to aggressively manage student health problems that are likely to compromise learning. For this reason, school healthcare providers must prioritize concerns and assign health services staff in a way that achieves this goal. The assignment of school nurses in the Closter Public School District is not based solely on the number of students in the building. Consideration is given to the special education population and the severity of health concerns present within each building. Severity coding is divided into four levels: Nursing Dependent, Medically Fragile, Medically Complex, and Health Concerns.

Level I: Nursing Dependent

Nursing-dependent students require 24 hours/day, frequently one-to-one, skilled nursing care for survival. Many depend on technological devices for breathing (e.g., a student on a ventilator, and/or requiring continuous nursing assessment and intervention. Without the use of the correct medical technology and nursing care, the student will experience irreversible damage or death.

Level II: Medically Fragile

Students with complicated health care needs in this category face each day with the possibility of a life-threatening emergency requiring the skill and judgment of a professional nurse. Examples may include, but are not limited to: severe seizure disorder requiring medication, sterile procedures, tracheostomy care with suctioning, unstable or newly diagnosed diabetics with unscheduled blood sugar monitoring and insulin injections; diabetics with insulin pumps requiring monitoring, and severe asthmatics requiring nebulizer treatments.

Level III: Medically Complex

Students with medically complex concerns require daily treatments or close monitoring by a professional nurse. They may have unstable physical and/or social-emotional conditions, and the potential for a life-threatening event may exist. Examples include but are not limited to: Attention Deficit Hyperactivity Disorder (ADHD) and on medication, anaphylactic events, cancer, immune disorders, moderate to severe asthma (inhaler, peak flow meter), teenage pregnancy, carefully timed medications, medications with significant side effects, unstable metabolic conditions, continuous or intermittent oxygen, and complex mental or emotional disorders.

Level IV: Health Concerns

In the category of health concerns, the student's physical and/or social-emotional condition is currently uncomplicated and predictable. Occasionally, the student requires monitoring, varying from biweekly to annually. Examples include, but are not limited to: dental disease, headaches, migraines, sensory impairments, diabetes self-managed by the

student, dietary restrictions, eating disorders, and orthopedic conditions requiring accommodations.

Certified School Nurse (CSN), N.J.A.C. 6A:16-2.3(b):

The CSN fulfills the duties of the Registered Nurse cited in the code. She can also perform the following responsibilities:

- teach health classes;
- develop curriculum;
- conduct staff training;
- educate and train staff delegates to administer Emergency Epinephrine Auto-injectors
- educates and trains staff delegates to administer Glucagon to students with diabetes in severe hypoglycemic shock;
- assure Diabetes Medical Management Plan compliance;
- inform and educate staff regarding Diastat orders and students with seizure history;
- review, summarize, and transmit available health and medical information in preparation for Child Study Team meetings;
- write and update at least annually accommodation plans included in Individual Healthcare Plans (IHP) required under Section 504;
- develop and implement the school health programs as per the New Jersey Nurse Practice Act, American Nurses Association/National Association of School Nurses (ANA/NASN) Standards of School Nursing, NJAC, and the NJ Department of Education Health Services Guidelines;
- CPR/ Automated External Defibrillator (AED) Certified.

Registered Nurse (RN), N.J.A.C. 6A:16-2.1(d):

The registered nurse:

- may be assigned to the same or multiple buildings;
- performs duties permitted under a professional license;
- must be CPR/AED certified;
- conducts health screenings;
- maintains student health records;
- assesses and recommends students to be excluded for communicable diseases;
- recommends that students be excluded for inadequate immunizations.

Emergency Safety and Security Plans:

The Closter Public School District has included nurses in its safety and security plans as outlined in the Crisis Response Procedures. These plans include a "Go Bag" located in the nurse's office. "Crisis Bags" for each wing leader. These plans also include provisions for the chronically ill and the functional needs of students. Drills are conducted monthly. This security plan was developed with law enforcement, emergency management planners, and community resources. A copy of this plan is provided to all district employees within 60 days of starting the school year or employment. Closter School District complies with Janet's Law. Each school has two automated external defibrillators located in marked, unlocked cabinets. Each school has an Emergency Action Plan posted in the main office and classrooms.

School Complex

To assign school nurses, the Closter Public School District has determined that each school building is a unit unto itself. Handheld radios are utilized within the premises to establish communication with the nurse alongside telephone and email systems.

Emergency Situations N.J.A.C. 6A:16-2.1(b):

A variety of emergency situations may occur in a school setting. The nurses at both Hillside Elementary School and Tenakill Middle School are equipped to handle emergencies that require basic first aid, diabetes, asthma, allergic reactions, and Basic Life Support (BLS), and to utilize nursing assessment to evaluate situations that require further medical evaluation.

In emergency situations, we have standing orders from our school physician. These orders are for any student with the following:

- symptoms of possible contagions - will be sent home with a parent;
- persistent vomiting - will be sent home with a parent;
- trauma - maintain airway, monitor vital signs, activate Emergency Medical Services (EMS);
- sprains or fractures- immobilize extremity, ice and elevate, call parent, activate EMS if needed;
- bleeding - apply compression bandage, ice if appropriate, apply dressing;
- first and second degree burns - cleanse the area gently;
- third degree burns - apply dry and sterile gauze loosely, and seek medical attention;
- insect bites - apply ice, watch for reactions;
- anaphylactic reactions - administer epinephrine 0.3 mg intramuscular (IM) via auto-injector, activate EMS;
- abdominal pain - assess for acute pain, assess for rebound tenderness, activate EMS if indicated;
- convulsions/seizures - protect against injury, turn student to side and maintain airway, observe time and seizure activity, contact parent, activate EMS;
- heat exhaustion - encourage fluids and activate EMS.

In emergency situations involving multiple students, triage based on acuity and follow the above steps.

For diabetic, asthmatic, anaphylactic, and seizure disorder emergencies, orders noted by the student's healthcare provider on Emergency Health Care forms will be followed. These orders include administering medications such as glucagon, insulin, epinephrine, Diastat, and albuterol. The development of individual student healthcare plans is based on information provided by parents/guardians and healthcare providers. School administration is notified of all emergencies, and a delegate is assigned to activate 911. Students are stabilized until emergency medical care arrives. Building evacuation plans are developed for students with disabilities who use wheelchairs, crutches, and other orthopedic devices that impact ambulation. The implementation of the plan is coordinated with administration and designated staff.

MEDICATIONS, N.J.A.C. 6A:16-2.2:

The certified school nurse:

- mails required forms every year to parents of students requiring daily or as-needed medications;
- follows up on incomplete forms and forms not returned by parents;
- calls parents for medication refills;
- administers medication as ordered (may include locating students who forget to come for medication);
- monitors and addresses expiration dates of medication;
- notes the reason why a student does not receive a daily medication (e.g. early dismissal, half day, absence, etc.).

Asthma

- obtains asthma treatment plan from student's healthcare provider;
- assists with inhaler administration;
- monitors the use of nebulizers when required;
- coordinates asthma treatment plans with student/athletic trainers and coaches.

Emergency Epinephrine, N.J.A.C. 6A:16-2.1(b):

- train delegates (only medicine that can be given by individuals other than a school nurse);
- maintain medication log (in and out of the health office);
- provide staff and student education regarding student allergies and the modifications that are required to maintain student health;
- Diastat □emergency medication for students with prolonged seizures (lasting more than 3-5 minutes); requires privacy and urgency;
- Insulin □medication used for students with diabetes;
- oversee the management of students with diabetes as per the Diabetes Medical Management Plan (DMMP) in regard to:
 - Insulin administration for lunch/snack coverage;
 - count carbs for snacks and/or lunch;
 - check for ketones;
 - troubleshoot insulin pumps;
 - monitor supplies for insulin administration;
 - notify parents when supplies need replenishing, including extra snacks;
 - blood glucose checks as per DMMP;
 - treat hypoglycemic events as per DMMP; provide snacks when necessary to treat a □low□blood sugar;
 - inform PE staff of specific student needs as outlined in DMMP;
 - train staff and students to observe for signs of hyperglycemia and hypoglycemia (both are emergencies and require immediate care);
 - Glucagon □(emergency medication for diabetics);
 - work with transport companies and outside nursing agencies to ensure the safety of medically involved Closter students.

COMMITTEE PARTICIPATION:

- 504 Committee
- Crisis Team
- Threat Assessment Team
- Attendance Management Committee
- Building Safety Committee
- IEP Meetings (if needed)
- Harassment & Intimidation Bullying meetings (if needed)
- Pandemic Response Team (if the need arises)

REQUIRED DOCUMENTATION, N.J.A.C. 6A:16-(2.2) (2.4)

- Annual Tuberculosis Report
- Annual Immunization Report (State)
- Provisional immunization status of new out-of-state/out-of-country students
- Immunization: audit regulations are numerous and time-sensitive. The school nurse spends considerable time scheduling timely immunizations as per State mandates
- Permission to disclose information
- Monthly checks of the Automated External Defibrillator (AED) with documentation
- Filing Accident Reports for staff and students
- Prepare home insurance forms as needed
- Chart all physicals
- Student health concerns, results of physicals, and screening data
- Tuberculosis (TB) compliance for all new staff and students
- Obtain health records and information for all new students
- Order and maintain nursing supplies
- Compile health packet for new staff
- Screenings for I&RS and Special Education referrals

HEALTH SCREENINGS, N.J.A.C. 6A:16-2.3(d);

- Height, weight, and blood pressure all students
- Scoliosis 5th and 7th grades
- Vision and Hearing designated grade levels
- Hearing and Vision Screenings for I&RS/Special Education referrals
- Mail and follow-up phone calls to parents for failed screening results

EDUCATIONAL EXCURSIONS:

- Arrange for nurse/parent/delegate to attend excursions when health needs warrant
- Coordinate specific student needs with chaperones
- Call parents to coordinate medication and medical issues

ELECTRONIC EMERGENCY CARDS:

- Review digital information for emergency contact information annually
- Parents fill out the emergency contact form yearly via the RealTime Parent Portal
- Emergency information is updated as needed

WORKMAN'S COMPENSATION:

- Obtain accident reports from employees injured on the job and disseminate managed care information
- Act as a liaison for any injured employee until care is received for the injury

PHYSICAL EDUCATION EXCUSES:

- Compiles a list of students who are excluded from PE due to injury, illness, or surgery
- Removes students from the list when cleared for PE
- Provides daily PE excuse documentation to PE staff daily
- Charts all PE excuses on health cards
- Issue elevator pass, (Tenakill School) 5-minute early pass, and passes to students with orthopedic and /or medical needs.

ARTICULATION WITH SENDING DISTRICTS:

- Closter Public School nurses communicate with the sending districts to discuss students' care plans and individual health concerns
- Send welcome letters to families regarding sports physicals, medication policy, and health office procedures and policies

HEALTH OFFICE SUPPLIES:

- Conduct yearly inventory of health office supplies
- Submit yearly order according to projected needs and budget
- Organize all deliveries and confirm all items against packing slips and original orders
- Storage of new supplies; rotate supplies to prevent expiration of health supplies

POLICY DEVELOPMENT:

- Collaborate with administration in developing policy or changing existing policy as the need arises, according to Closter Public School District and/or State Mandates issued
- Keeps administration and staff fully updated on any upcoming changes as necessary

CONTINUING EDUCATION:

- Attend district in-services as well as outside workshops and in-services that relate directly to school nursing to grow professionally, as well as to meet the 100-hour/ 5-year mandate required of all teachers

NJ FAMILY CARE COORDINATOR:

- Distribute Family Care information to the student population as needed throughout the school year

MEMBERSHIP:

- Maintain current membership in the County, State, and National School Nurses Association

DAILY MEDICAL OFFICE TRAFFIC:

- Address all health concerns/emergencies, including injuries and illnesses, and provide care when appropriate.
- Manage COVID screening processes, if required by the State or District.
- Students are seen for a variety of reasons, some of which are:
 - Check temperature, inspect throat, orthoscopic exam of ears for earaches, auscultate lungs for c/o cough or breathing issues, nosebleeds, eye complaints, stomachaches, hunger, GI complaints, splinters, coughs, headaches, and dizziness
 - First aid for minor and major accidents, for abrasions, lacerations, sprains, strains, fractures, head injuries, concussion referrals, jammed fingers, contusions, rings stuck on fingers, fainting, braces repair, broken teeth, burns, bee stings, bites.
 - Emotional needs □ frequently confer with guidance counselors, CST case managers, teachers, administrators
 - Care and follow-up of students who self-injure
 - Counsel students with hygiene issues
 - Assessment of students thought to be under the influence of drugs or alcohol; completion of referral papers for administration
 - Manage chronic illness of students (i.e., anorexia, Crohn's disease, etc.)

SPORTS, N.J.A.C. 6A:16-2.2(h):

Full Physicals or Updates

- Sign students up for sports seasons (Tenakill Middle School)
- Work with parents to provide and obtain the required forms. Frequent contact with parents to explain the process of medical clearance and follow-up calls for forms not handed in to meet deadlines for tryouts
- Prepare sports forms for school physician review.
- Provide coaches with the names of students cleared by the school physician for sports participation.
- Follow and communicate recommendations given by school physicians upon review of forms
- Collaborate with coaches regarding injuries occurring during practice and games
- As of November 1, 2013, Tenakill Middle School has been in compliance with the Scholastic Student-Athlete Safety Act.

HEALTH EDUCATION:

- Daily teaching with students about their health
- Provide staff opportunities for wellness
- Provides parents with resources and information

FLU VACCINE CLINIC:

- Coordinate the annual Flu Vaccine Program with a local Pharmacy

HEAD LICE:

Following the American Academy of Pediatrics Guidelines:

- Monitor students/classes for head lice
- Send home lice information to parents
- Frequent contact with parents
- Check affected students/classes to ensure there is no re-infestation

TOILETING ISSUES:

- Assist students with toileting if required by physician/IEP
- Changing/assisting Pre-K through Grade 8 students who are incontinent
- Assisting female students with menstrual issues (education, supplies, changing soiled clothes)

OTHER

- Reentry meetings for students returning after hospitalizations, confer with parents if the student is homebound, obtain a medical note, and initiate the process for home instruction

NON-PUBLIC NURSING ACCESS OF RECORDS:

Services are provided by Closter Public Schools to the following schools located in the district:
Acton Academy

- The Business Administrator or their designee will contact the Director of Acton Academy to obtain access to the health records of non-public school students under their care. The Business Administrator or Director of Special Services coordinates closely with the designated staff or health personnel within non-public schools to securely access and maintain these records. This collaboration is founded on the principles of privacy and confidentiality, and all access to health records is strictly limited to authorized personnel involved in the care and well-being of the students. These protocols are designed to adhere to state and federal regulations, guaranteeing the safe and confidential handling of health information while enabling the school district to provide comprehensive and effective healthcare support to all students, regardless of their school affiliation, unless otherwise waived.

**STUDENTS WITH MEDICAL INVOLVEMENT
SCHOOL YEAR 2025-2026**

Hillside Elementary School

| | |
|-------------------------------|-------------------------------|
| Grade Levels: | Pre-K - 4 th grade |
| Student Population: | 604 |
| General Education Enrollment: | 529 |
| Special Education Enrollment: | 75 |
| Students with 504 Plans: | 27 |
| Level I: Nursing Dependent: | 0 |
| Level II: Medically Fragile: | 5 |
| Level III: Medically Complex: | 70 |
| Level IV: Health Concerns: | 27 |

Tenakill Middle School

| | |
|-------------------------------|---|
| Grade Levels: | 5 th - 8 th grade |
| Student Population: | 584 |
| General Education Enrollment: | 492 |
| Special Education Enrollment: | 92 |
| Students with 504 Plans: | 30 |
| Level I: Nursing Dependent: | 0 |
| Level II: Medically Fragile: | 4 |
| Level III: Medically Complex: | 65 |
| Level IV: Health Concerns: | 35 |

Resident Students in Out-of-District Placement

| | |
|-------------------------------|----|
| Student Population: | 17 |
| Level I: Nursing Dependent: | 2 |
| Level II: Medically Fragile: | 0 |
| Level III: Medically Complex: | 3 |
| Level IV: Health Concerns: | 12 |

Summary of Nursing Services Required to Address Specific Health Care Needs of Individual Students (N.J.A.C. 6A:16-2.3(b)3)

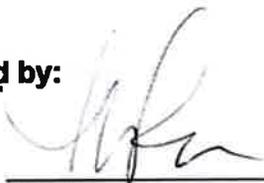
| Services Required to Address Specific Health Care Needs of Individual Students with acute care needs, chronic illness, special health needs, procedures and administration of medications, procedures or treatments. | Hillside Elementary School | Tenakill Middle School |
|---|-----------------------------------|-------------------------------|
| First-Aid, splinting, Ace-wrap etc. | 1711 | 1500 |
| Dental: tooth avulsion, caries, braces, etc. | 149 | 100 |
| Health Screenings Ht., Wt., & BP yearly | 604 | 584 |
| Visual Acuity screening K,2,4,6,8,10 | 266 | 318 |
| Auditory screening K,1,2,3,7,11 | 350 | 139 |
| Scoliosis screening biennially age 10-18 | 0 | 266 |
| Diabetic Glucose testing, insulin pump management | 0 | 0 |
| Mantoux/PPD testing | 0 | 0 |
| Medication Administration- daily | 181 | 526 |
| Medication Administration - PRN | 102 | 110 |
| Nebulizer/inhalers/peak flow measurements | 0 | 71 |
| Tube feedings | 0 | 0 |
| Urinary catheterization | 0 | 0 |
| Ventilator care | 0 | 0 |
| Referral for vision evaluations | 6 | 10 |
| Referral for hearing evaluations | 1 | 2 |
| Referral for Alcohol and drug use/abuse testing | 0 | 0 |
| Referral for pregnancy | 0 | 0 |
| Nursing Diagnosis /Case-finding of actual or potential physical health problems | 12 | 10 |
| Provision of nursing care for actual or potential emotional health problems | 89 | 100 |
| Case finding | 15 | 10 |
| Health teaching in health office | 420 | 420 |
| Health teaching in classroom | 6 | 0 |
| Health counseling | 55 | 50 |
| Number of TOTAL visits | 3914 | 4206 |
| | | |

Detailed Nursing Assignments Sufficient to Provide Health Services (N.J.A.C. 6A:16-2.3(b))

| Schools | | Hillside Elementary School | Tenakill Middle School | Out Of District |
|---|-------------------------------------|-----------------------------------|-------------------------------|------------------------|
| Grade levels | | Pre-K-4 | 5-8 | Pre-K-8 |
| Enrollment number as of September 4, 2025 | | 604 | 584 | 17 |
| Number of students receiving: | | | | |
| Special Services/ IEPs | | 75 | 92 | 17 |
| 504s | | 27 | 30 | 0 |
| I&Rs | | 33 | 10 | 0 |
| IHPs | | 102 | 94 | 2 |
| IEHPs | | 82 | 86 | 2 |
| Nursing Assignments- number of: | | | | |
| N.J.A.C. 6A:9B-14.3 | Certified School Nurse- CSN | 1 | 1 | 0 |
| | Registered Nurse- not CSN | 0 | 0 | 7 |
| | Licensed Practice Nurse- LPN | 0 | 0 | 0 |
| N.J.A.C. 6A:9B-14.3(b) | CPR Certified | 50 | 20 | N/A |
| N.J.A.C. 6A:9B-14.3 (b) | AED Certified | 50 | 20 | N/A |
| N.J.A.C. 6A:16-2.1(a)5.iii | Asthma Nebulizer trained | 1 | 1 | N/A |
| Unlicensed Assistive Personnel Assignments | | | | |
| Nursing Assistants | | 0 | 0 | 0 |
| Health Aides | | 0 | 0 | 0 |

Nursing Services Plan reviewed by:

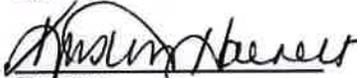
NANCY ROTHENBERG, DO
School Physician



Signature

9/15/2005
Date

KRISTEN HAENELT
Hillside Elementary School Nurse



Signature

9/16/25
Date

VIRGINIA McHALE
Tenakill Middle School Nurse



Signature

9/15/20
Date

VINCENT McHALE
Superintendent of Schools



Signature

9/15/25
Date

REPORT OF THE TREASURER OF SCHOOL MONIES
CLOSTER BOARD OF EDUCATION

All Funds for the Month Ending: JULY 31, 2025

| | Beginning Cash Balance | Cash Receipts This Month | Cash Disbursements This Month | Ending Cash Balance |
|---------------------------------------|------------------------|--------------------------|-------------------------------|---------------------|
| GOVERNMENTAL FUNDS | | | | |
| General Fund FUND 10. | \$ 2,388,331.52 | \$ 2,300,515.06 | \$ 1,363,899.13 | \$ 3,324,947.45 |
| 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 | \$ 11,486,877.35 | \$ 2,300,515.06 | \$ 1,363,899.13 | \$ 12,423,493.28 |
| Special Revenue FUND 20 | \$ 191,973.18 | \$ 13,248.00 | \$ 17,170.00 | \$ 188,051.18 |
| Capital Projects FUND 30. | \$ 3,048,303.96 | \$ 8,531.84 | \$ 26,819.99 | \$ 3,030,015.81 |
| Debt Service FUND 40 | \$ - | \$ 231,313.00 | \$ - | \$ 231,313.00 |
| TOTAL GOVERNMENTAL FUNDS 10-40 | \$ 14,727,154.49 | \$ 2,553,607.90 | \$ 1,407,889.12 | \$ 15,872,873.27 |
| ENTREPRISE (MILK) FUND 60 | \$ 4,129.17 | \$ 326.70 | \$ - | \$ 4,455.87 |
| TRUST & AGENCY FUNDS | | | | |
| Payroll - Fund 90 | \$ - | \$ 151,819.84 | \$ 151,819.84 | \$ - |
| Payroll Agency - Fund 90 | \$ 16,383.63 | \$ 110,403.56 | \$ 112,917.28 | \$ 13,869.91 |
| Unemployment Trust - Fund 63. *** | \$ 264,142.12 | \$ 1,173.01 | \$ 30,613.52 | \$ 234,701.61 |
| Tenakil Laptop Account - Fund 61 | \$ 13,686.00 | \$ 90.00 | \$ - | \$ 13,776.00 |
| TOTAL TRUST & AGENCY FUNDS | \$ 294,211.75 | \$ 263,486.41 | \$ 295,350.64 | \$ 262,347.52 |
| TOTAL ALL FUNDS | \$ 15,025,495.41 | \$ 2,817,421.01 | \$ 1,703,239.76 | \$ 16,139,676.66 |

Prepared and Submitted by:

Michael J. Donow, RSBA
Treasurer of School Monies

8/20/25

Date

*** Note: Reflects correcttions from June opening balance

GENERAL FUND

ASSETS AND RESOURCES

| | | |
|--|--|-----------------|
| ASSETS: | | |
| 101 CASH IN BANK | | \$4,324,947.45 |
| 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 | | \$21,664,419.00 |

ACCOUNTS RECEIVABLE:

| | |
|--|----------------|
| 132 INTERFUND | \$.00 |
| 140 INTERGOVERNMENTAL-ACCOUNTS RECEIVABLE | \$.00 |
| 141 INTERGOVERNMENTAL-STATE | \$2,205,674.61 |
| 142 INTERGOVERNMENTAL-FEDERAL | \$.00 |
| 143 INTERGOVERNMENTAL-OTHER | \$256.00 |
| 153, 154 OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF | \$.00 |

LOANS RECEIVABLE:

| | |
|---|--------|
| 131 INTERFUND | \$.00 |
| 151, 152 OTHER - NET OF EST. UNCOLLECTIBLE OF | \$.00 |
| 181 PREPAID EXPENSES | \$.00 |
| 192 DEFERRED EXPENDITURES | \$.00 |
| OTHER CURRENT ASSETS | \$.00 |

RESOURCES:

| | |
|------------------------|---------------------|
| 301 ESTIMATED REVENUES | \$25,945,466.00 |
| 302 LESS REVENUES | (\$25,463,555.56) |

TOTAL ASSETS AND RESOURCES

| | |
|--|-----------------|
| | \$481,910.44 |
| | \$36,775,753.33 |

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

| | | | | | |
|-------------|---|---------------------|--|--|------------------|
| 753 | FUND BALANCE: | | | | |
| 754 | APPROPRIATED: | | | | |
| | RESERVE FOR ENCUMBRANCES - CURRENT YEAR | | | | \$22,892,619.53 |
| | RESERVE FOR ENCUMBRANCES - PRIOR YEAR | | | | (\$376,962.61-) |
| 768 | RESERVED FUND BALANCE FOR WAIVER OFFSET RSV | | | | |
| 609 | WAIVER OFFSET RESERVE - CURRENT YEAR | \$.00 | | | |
| 314 | INCREASE IN WAIVER OFFSET RESERVE | \$.00 | | | |
| | 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 | \$27,982,080.11 | | | |
| 602 | LESS: EXPENDITURES | (\$24,685,733.44) | | | \$3,296,346.67 |
| 603 | ENCUMBRANCES | | | | |
| | TOTAL APPROPRIATED | | | | \$33,371,549.42 |
| | | \$1,325,311.52 | | | |
| | | (\$23,360,421.92) | | | \$2,559,438.91 |
| 770 | UNAPPROPRIATED: | | | | |
| 771 | FUND BALANCE, JULY 1, 2025 | | | | \$675,000.00 |
| 772 | FUND BALANCE -DESIGNATED | | | | \$.00 |
| 303 | FUND BALANCE -UNDESIGNATED | | | | (\$675,000.00) |
| 311 | BUDGETED FUND BALANCE | | | | (\$.00) |
| 311 | BUDGT.WITHDR. FM TUITION RESERVE-ADJUST/SU | | | | (\$.00) |
| 320 | BUDGT.WITHDR. FROM UNEMPLOYMENT FUND BALAN | | | | (\$.00) |
| | TOTAL FUND BALANCE | | | | \$35,930,988.33 |

TOTAL LIABILITIES AND FUND EQUITY

\$36,775,753.33

RECAPITULATION OF FUND BALANCE:

| | Budgeted | Actual | Variance |
|---|---------------------|---------------------|------------------|
| APPROPRIATIONS | \$27,982,080.11 | \$24,685,733.44 | \$3,296,346.67 |
| REVENUES | (\$25,945,466.00) | (\$25,463,555.56) | (\$481,910.44) |
| SUB TOTAL | \$2,036,614.11 | (\$777,822.12-) | \$2,814,436.23 |
| CHANGE IN RESERVE ACCOUNTS: | \$1,000.00 | \$1,000.00 | \$.00 |
| PLUS - INCREASE IN RESERVE | (\$1,240,000.00) | (\$1,240,000.00) | (\$.00) |
| LESS - WITHDRAW FROM RESERVE | \$797,614.11 | (\$2,016,822.12-) | \$2,814,436.23 |
| SUB TOTAL | (\$376,962.61-) | (\$376,962.61-) | (\$.00) |
| LESS: ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCE | \$1,174,576.72 | (\$1,639,859.51-) | \$2,814,436.23 |
| BUDGETED FUND BALANCE | | | |

| REVENUE/SOURCES OF FUNDS: | Budgeted Estimated | Actual to Date | NOTE: Over Or (Under) | Unrealized Balance |
|---|--------------------|-----------------|-----------------------|--------------------|
| 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 | \$23,760,101.56 | Under | \$481,910.44 |
| 2XXX FROM INTERMEDIATE SOURCES | \$.00 | \$.00 | | \$.00 |
| 3XXX FROM STATE SOURCES | \$1,703,454.00 | \$1,703,454.00 | | \$.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) | \$1.00 | \$.00 | | \$.00 |
| TOTAL REVENUES/SOURCES OF FUNDS | \$25,945,466.00 | \$25,463,555.56 | Under | \$481,910.44 |

| EXPENDITURES: | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|----------------|-------------------|
| GENERAL CURRENT EXPENSE FUND (11) | | | | |
| 1XX-100-XXX REGULAR PROGRAMS - INSTRUCTION | \$7,792,590.18 | \$73,244.61 | \$7,282,607.53 | \$436,738.04 |
| 2XX-100-XXX SPECIAL EDUCATION - INSTRUCTION | \$2,803,934.00 | \$2,288.64 | \$2,789,088.20 | \$12,557.16 |
| 230-100-XXX BASIC SKILLS/REMEDIAL INSTRUCTION | \$550,022.00 | \$.00 | \$549,254.96 | \$767.04 |
| 240-100-XXX BILINGUAL EDUCATION - INSTRUCTION | \$458,546.00 | \$.00 | \$455,797.79 | \$2,748.21 |
| 3XX-100-XXX VOC. PROGRAMS - LOCAL - INSTRUCTION | \$.00 | \$.00 | \$.00 | \$.00 |
| 401-100-XXX SCHOOL-SPONS. COCURR. ACTIVITIES - INST. | \$95,260.00 | \$3,900.00 | \$89,115.00 | \$2,245.00 |
| 402-100-XXX SCHOOL-SPONS. ATHLETICS - INSTRUCTION | \$40,745.00 | \$.00 | \$33,539.91 | \$7,205.09 |
| 421-XXX-XXX TOTAL BEFORE/AFTER SCHOOL PROGRAMS | \$24,000.00 | \$.00 | \$24,000.00 | \$.00 |
| 422-XXX-XXX TOTAL SUMMER SCHOOL PROGRAMS | \$44,500.00 | \$20,484.59 | \$24,015.41 | \$.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: | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|--------------|----------------|-------------------|
| 000-1XX-XXX INSTRUCTION | \$1,614,878.00 | \$36,796.57 | \$724,603.93 | \$853,477.50 |
| 000-211-XXX ATTENDANCE AND SOCIAL WORK SERVICES | \$114,258.00 | \$10,650.25 | \$103,607.75 | \$.00 |
| 000-213-XXX HEALTH SERVICES | \$218,280.00 | \$.00 | \$204,362.54 | \$13,917.46 |
| 000-216-XXX OTHER SUPPORT SERV.-STUDENTS-RELATED SERV | \$513,996.00 | \$465.85 | \$509,265.46 | \$4,264.69 |
| 000-217-XXX OTHER SUPPORT SERV.-STUDENTS-EXTRA SERV. | \$1,498,480.00 | \$2,193.36 | \$1,225,342.64 | \$270,944.00 |
| 000-218-XXX OTHER SUPPORT SERVICES-STUDENTS-REGULAR | \$410,389.00 | \$7,600.00 | \$400,808.12 | \$1,980.88 |
| 000-219-XXX OTHER SUPPORT SERV.-STUDENTS-SPEC. SERV. | \$797,366.00 | \$18,961.20 | \$669,106.86 | \$109,297.94 |
| 000-221-XXX IMPROV. OF INST./OTHER SUP. SERV.-INSTSERV | \$170,917.00 | \$70,637.86 | \$93,724.14 | \$6,555.00 |
| 000-222-XXX EDUCATIONAL MEDIA SERV./SCHOOL LIBRARY | \$179,371.71 | \$6,420.31 | \$161,302.25 | \$11,649.15 |
| 000-223-XXX INSTRUCTIONAL STAFF TRAINING SERVICES | \$76,500.00 | \$43,972.00 | \$350.00 | \$32,178.00 |
| 000-23X-XXX SUPP. SERV. - GENERAL ADMINISTRATION | \$583,201.00 | \$102,892.99 | \$420,266.29 | \$60,041.72 |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|----------------|-----------------|-------------------|
| 000-24X-XXX SUPP. SERV. - SCHOOL ADMINISTRATION | \$889,565.67 | \$79,090.89 | \$774,903.86 | \$35,570.92 |
| 000-25X-XXX SUPP. SERV. - CENTRAL SERVICES & TECH SERV | \$609,712.09 | \$70,443.02 | \$482,079.38 | \$57,189.69 |
| 000-26X-XXX OPERATION AND MAINT. OF PLANT SERVICES | \$2,040,724.02 | \$358,067.65 | \$1,410,429.37 | \$272,227.00 |
| 000-263-XXX TOTAL CARE AND UPKEEP OF GROUNDS | \$88,000.00 | \$0.00 | \$59,528.00 | \$28,472.00 |
| 000-266-XXX TOTAL SECURITY | \$28,800.00 | \$0.00 | \$3,370.00 | \$25,430.00 |
| 000-27X-XXX STUDENT TRANSPORTATION SERVICES | \$716,895.00 | \$0.00 | \$706,270.00 | \$10,625.00 |
| 000-29X-XXX BUSINESS AND OTHER SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-40X-XXX FACILITIES ACQ. & CONSTRUCTION SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| XXX-XXX-2XX UNALLOCATED BENEFITS | \$4,661,100.00 | \$331,065.86 | \$3,630,167.44 | \$699,866.70 |
| 000-31X-XXX FOOD SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-515-XXX RETIREMENT OF ERIP LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-52X-XXX FUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER UNDISTRIBUTED EXPENDITURES NOT INCLUDED ABOVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL GEN. CURRENT EXP. EXPENDITURES/USES OF FUNDS | \$27,022,030.67 | \$1,239,175.65 | \$22,826,906.83 | \$2,955,948.19 |
| CAPITAL OUTLAY (FUND 12) | | | | |
| XXX-XXX-73X EQUIPMENT | \$45,108.44 | \$3,906.00 | \$3,002.44 | \$38,200.00 |
| 000-400-937 IMPACT AID RESERVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-4XX-XXX FACILITIES ACQUISITION AND CONSTR. SERV. | \$914,941.00 | \$82,229.87 | \$530,512.65 | \$302,198.48 |
| 430-4XX-741 INFRASTRUCTURE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER CAPITAL OUTLAY EXPENDITURES NOT INCLUDED ABOVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL CAPITAL OUTLAY EXPENDITURES/USES OF FUNDS | \$960,049.44 | \$86,135.87 | \$533,515.09 | \$340,398.48 |
| SPECIAL SCHOOLS (FUND 13) | | | | |
| 3XX-1XX-XXX POST-SECONDARY INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3XX-2XX-XXX POST-SECONDARY SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 422-1XX-XXX SUMMER SCHOOL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 422-2XX-XXX SUMMER SCHOOL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4XX-1XX-XXX OTHER SPEC. SCHOOL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4XX-2XX-XXX OTHER SPEC. SCHOOLS - SUPPORT SERV. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 601-1XX-XXX ACCR. EVENING/ADULT H.S./POST-GRADUATE INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 601-2XX-XXX ACCR. EVENING/ADULT H.S./POST-GRADUATE - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 602-1XX-XXX ADULT EDUCATION-LOCAL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 602-2XX-XXX ADULT EDUCATION-LOCAL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 629-1XX-XXX VOCATIONAL EVENING-LOCAL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 629-2XX-XXX VOCATIONAL EVENING-LOCAL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 631-1XX-XXX EVENING SCHOOL FOR THE FOREIGN BORN LOCAL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 631-2XX-XXX EVENING SCHOOL FOR THE FOREIGN BORN-LOCAL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EVENING SCHOOL FOR FOREIGN BORN-LOCAL SUPPORT SERVICE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER SPECIAL SCHOOLS EXPEND. NOT INCLUDED ABOVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL SPECIAL SCHOOLS EXPENDITURES/USES OF FUNDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Closter Board (Education)
 Board Secretary Report
 GENERAL FUND - Fund 10
 Interim Statements
 July 2025

| | 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 | \$27,982,080.11 | \$1,325,311.52 | \$23,360,421.92 | \$3,296,346.67 |

REVENUES

| | Estimate | Actual | Unrealized |
|--|-----------------|-----------------|--------------|
| LOCAL SOURCES: | | | |
| 1210 LOCAL TAX LEVY | \$23,633,912.00 | \$23,633,912.00 | \$.00 |
| 1310 TUITION - FROM INDIVIDUALS | \$332,100.00 | \$75,640.00 | \$256,460.00 |
| 1XXX MISCELLANEOUS | \$276,000.00 | \$50,549.56 | \$225,450.44 |
| TOTAL | \$24,242,012.00 | \$23,760,101.56 | \$481,910.44 |
| STATE SOURCES: | | | |
| 3121 CATEGORICAL TRANSPORTATION AID | \$98,966.00 | \$98,966.00 | \$.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 | \$1,703,454.00 | \$.00 |
| TOTAL | \$25,945,466.00 | \$25,463,555.56 | \$481,910.44 |

GENERAL CURRENT EXPENSE (FUND 11)

REGULAR PROGRAMS - INSTRUCTION
 105-1XX-101 PRESCHOOL - SALARIES OF TEACHERS
 110-1XX-101 KINDERGARTEN - SALARIES OF TEACHERS
 120-1XX-101 GRADES 1-5 -SALARIES OF TEACHERS
 130-1XX-101 GRADES 6-8 -SALARIES OF TEACHERS
 150-1XX-101 SALARIES OF TEACHERS
 150-1XX-32X PURCHASED PROF. - ED. SERVICES
 190-1XX-106 OTHER SALARIES FOR INSTRUCTION
 190-1XX-32X PURCHASED PROF. - ED. SERVICES
 190-1XX-34X PURCHASED TECHNICAL SERVICES
 190-1XX-5XX OTHER PURCHASED SERVICES
 190-1XX-61X GENERAL SUPPLIES
 190-1XX-64X TEXTBOOKS
 190-1XX-890 MISCELLANEOUS EXPENDITURES
 1XX-1XX-XXX OTHER UNDISTRIBUTED INSTRUCTION

TOTAL REGULAR PROGRAMS - INSTRUCTION

SPECIAL EDUCATION PROGRAMS:

LEARNING AND/OR LANGUAGE DISABILITIES
 204-1XX-101 SALARIES OF TEACHERS
 204-1XX-106 OTHER SALARIES FOR INSTRUCTION
 204-1XX-5XX OTHER PURCHASED SERVICES
 204-1XX-61X GENERAL SUPPLIES

TOTAL

BEHAVIORAL DISABILITIES:

209-1XX-101 SALARIES OF TEACHERS
 209-1XX-106 OTHER SALARIES FOR INSTRUCTION
 209-1XX-XXX OTHER BEHAVIORAL DISABILITIES

TOTAL

RESOURCE ROOM/RESOURCE CENTER:

213-1XX-101 SALARIES OF TEACHERS
 213-1XX-61X GENERAL SUPPLIES

TOTAL

PRESCHOOL DISABILITIES - FULL-TIME:

| | Appropriations | Expenditures | Encumbrances | Availible Balance |
|--|----------------|--------------|----------------|-------------------|
| | \$138,460.00 | \$.00 | \$138,460.00 | \$.00 |
| | \$646,431.00 | \$.00 | \$646,431.00 | \$.00 |
| | \$3,541,037.00 | \$.00 | \$3,541,037.00 | \$.00 |
| | \$2,369,028.00 | \$.00 | \$2,369,028.00 | \$.00 |
| | \$7,000.00 | \$.00 | \$7,000.00 | \$.00 |
| | \$3,000.00 | \$.00 | \$3,000.00 | \$3,000.00 |
| | \$392,571.00 | \$.00 | \$392,571.00 | \$.00 |
| | \$16,225.00 | \$.00 | \$4,000.00 | \$12,225.00 |
| | \$86,034.00 | \$6,745.20 | \$13,120.20 | \$66,168.60 |
| | \$225,563.00 | \$11,397.45 | \$136,993.41 | \$77,172.14 |
| | \$83,707.13 | \$7,019.62 | \$32,781.92 | \$43,905.59 |
| | \$86,743.55 | \$38,387.22 | \$.00 | \$48,356.33 |
| | \$22,494.50 | \$494.50 | \$625.00 | \$21,375.00 |
| | \$174,296.00 | \$9,200.62 | \$560.00 | \$164,535.38 |
| | \$7,792,590.18 | \$73,244.61 | \$7,282,607.53 | \$436,738.04 |
| | \$618,255.00 | \$.00 | \$618,255.00 | \$.00 |
| | \$44,953.00 | \$.00 | \$44,953.00 | \$.00 |
| | \$10,212.00 | \$.00 | \$.00 | \$10,212.00 |
| | \$1,260.00 | \$.00 | \$1,257.06 | \$2.94 |
| | \$674,680.00 | \$.00 | \$664,465.06 | \$10,214.94 |
| | \$151,772.00 | \$1,400.00 | \$150,372.00 | \$.00 |
| | \$23,824.00 | \$582.37 | \$23,241.63 | \$.00 |
| | \$900.00 | \$249.55 | \$.00 | \$650.45 |
| | \$176,496.00 | \$2,231.92 | \$173,613.63 | \$650.45 |
| | \$1,561,138.00 | \$.00 | \$1,561,138.00 | \$.00 |
| | \$4,100.00 | \$.00 | \$2,766.16 | \$1,333.84 |
| | \$1,565,238.00 | \$.00 | \$1,563,904.16 | \$1,333.84 |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|----------------|-------------------|
| 216-1XX-101 SALARIES OF TEACHERS | \$225,207.00 | \$.00 | \$225,207.00 | \$.00 |
| 216-1XX-106 OTHER SALARIES FOR INSTRUCTION | \$157,863.00 | \$.00 | \$157,863.00 | \$.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 | \$56.72 | \$925.35 | \$317.93 |
| TOTAL | \$387,520.00 | \$56.72 | \$387,105.35 | \$357.93 |
| TOTAL SPECIAL EDUCATION - INSTRUCTION | \$2,803,934.00 | \$2,288.64 | \$2,789,088.20 | \$12,557.16 |
| BASIC SKILLS/REMEDIATION - INSTRUCTION | | | | |
| 230-1XX-101 SALARIES OF TEACHERS | \$548,372.00 | \$.00 | \$548,372.00 | \$.00 |
| 230-1XX-61X GENERAL SUPPLIES | \$1,650.00 | \$.00 | \$882.96 | \$767.04 |
| TOTAL | \$550,022.00 | \$.00 | \$549,254.96 | \$767.04 |
| BILINGUAL EDUCATION - INSTRUCTION | | | | |
| 240-1XX-61X GENERAL SUPPLIES | \$2,500.00 | \$.00 | \$651.79 | \$1,848.21 |
| 240-1XX-64X TEXTBOOKS | \$900.00 | \$.00 | \$.00 | \$900.00 |
| 24X-1XX-XXX OTHER BILINGUAL EDUCATION - INSTRUCTION | \$455,146.00 | \$.00 | \$455,146.00 | \$.00 |
| TOTAL | \$458,546.00 | \$.00 | \$455,797.79 | \$2,748.21 |
| SCHOOL SPONS. COCURRICULAR ACTIVITIES - INSTRUCTION | | | | |
| 401-100-1XX SALARIES | \$88,760.00 | \$.00 | \$88,760.00 | \$.00 |
| 401-100-6XX SUPPLIES AND MATERIALS | \$4,000.00 | \$3,900.00 | \$.00 | \$100.00 |
| 401-1XX-8XX OTHER OBJECTS | \$2,500.00 | \$.00 | \$355.00 | \$2,145.00 |
| TOTAL | \$95,260.00 | \$3,900.00 | \$89,115.00 | \$2,245.00 |
| SCHOOL SPONSORED ATHLETICS - INSTRUCTION | | | | |
| 402-1XX-1XX SALARIES | \$31,300.00 | \$.00 | \$31,300.00 | \$.00 |
| 402-1XX-5XX PURCHASED SERVICES | \$5,000.00 | \$.00 | \$.00 | \$5,000.00 |
| 402-1XX-6XX SUPPLIES AND MATERIALS | \$3,745.00 | \$.00 | \$2,239.91 | \$1,505.09 |
| 402-1XX-8XX OTHER OBJECTS | \$700.00 | \$.00 | \$.00 | \$700.00 |
| TOTAL | \$40,745.00 | \$.00 | \$33,539.91 | \$7,205.09 |
| SUMMER SCHOOL PROGRAMS | | | | |
| 422-100-101 SALARIES OF TEACHERS | \$29,500.00 | \$16,950.00 | \$12,550.00 | \$.00 |
| 422-100-106 OTHER SALARIES OF INSTRUCTION | \$9,500.00 | \$1,884.59 | \$7,615.41 | \$.00 |
| TOTAL SUMMER SCHOOL INSTRUCTION | \$39,000.00 | \$18,834.59 | \$20,165.41 | \$.00 |
| SUMMER SCHOOL - SUPPORT SVCS | | | | |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|--------------|--------------|-------------------|
| 422-200-100 SALARIES | \$5,500.00 | \$1,650.00 | \$3,850.00 | \$0.00 |
| TOTAL SUMMER SCHOOL - SUPPORT SVCS | \$5,500.00 | \$1,650.00 | \$3,850.00 | \$0.00 |
| TOTAL SUMMER SCHOOL | \$44,500.00 | \$20,484.59 | \$24,015.41 | \$0.00 |
| OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION | \$24,000.00 | \$0.00 | \$24,000.00 | \$0.00 |
| 4XX-1XX-1XX SALARIES | \$24,000.00 | \$0.00 | \$24,000.00 | \$0.00 |
| TOTAL | \$995,229.00 | \$0.00 | \$301,092.00 | \$694,137.00 |
| UNDISTRIBUTED EXPENDITURES - INSTRUCTION | \$164,325.00 | \$0.00 | \$114,708.00 | \$49,617.00 |
| 000-1XX-562 TUITION TO OTHER LEAS W/I STATE - SPEC. | \$455,324.00 | \$36,796.57 | \$308,803.93 | \$109,723.50 |
| 000-1XX-565 TUITION TO CSSD & REG. DAY SCHOOL | \$1,614,878.00 | \$36,796.57 | \$724,603.93 | \$853,477.50 |
| 000-1XX-566 TUITION TO PRIV. SCH. FOR HANDIC. W/I ST | | | | |
| TOTAL | \$104,658.00 | \$1,050.25 | \$103,607.75 | \$0.00 |
| ATTENDANCE AND SOCIAL WORK SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-1XX SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-171 SALARIES OF DROP-OUT PREVENTION OFFICER/CO | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-172 SALARIES OF FAMILY SUPPORT TEAMS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-173 SALARIES OF FAMILY LIAISONS/COMM. PARENT I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-174 SALARIES OF COMMUNITY/SCHOOL COORDINATORS | \$9,600.00 | \$9,600.00 | \$0.00 | \$0.00 |
| 000-211-3XX PURCHASED PROF. AND TECH. SERVICES | \$114,258.00 | \$10,650.25 | \$103,607.75 | \$0.00 |
| TOTAL | \$194,180.00 | \$0.00 | \$194,180.00 | \$0.00 |
| HEALTH SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-213-1XX SALARIES | \$4,600.00 | \$0.00 | \$4,000.00 | \$600.00 |
| 000-213-175 SALARIES OF SOCIAL SERVICES COORDINATORS | \$10,000.00 | \$0.00 | \$625.00 | \$9,375.00 |
| 000-213-3XX PURCHASED PROF. AND TECH. SERVICES | \$9,500.00 | \$0.00 | \$5,557.54 | \$3,942.46 |
| 000-213-5XX OTHER PURCHASED SERVICES | | | | |
| 000-213-6XX SUPPLIES AND MATERIALS | \$218,280.00 | \$0.00 | \$204,362.54 | \$13,917.46 |
| TOTAL | \$508,496.00 | \$333.00 | \$508,163.00 | \$0.00 |
| OTHER SUPP. SERV. STUDENTS-RELATED SERVICES | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 |
| 000-216-1XX SALARIES | \$2,000.00 | \$132.85 | \$1,102.46 | \$764.69 |
| 000-216-32X PURCHASED PROF. - EDUCATIONAL SERVICES | | | | |
| 000-216-6XX SUPPLIES AND MATERIALS | \$512,996.00 | \$465.85 | \$509,265.46 | \$3,264.69 |
| TOTAL | | | | |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|--------------|----------------|-------------------|
| OTHER SUPP. SERV. STUDENTS-EXTRA SERVICES | | | | |
| 000-217-1XX SALARIES | \$933,853.00 | \$2,193.36 | \$931,659.64 | \$.00 |
| 000-217-32X PURCHASED PROF. - EDUCATIONAL SERVICES | \$561,127.00 | \$.00 | \$293,683.00 | \$267,444.00 |
| 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 | \$1,498,480.00 | \$2,193.36 | \$1,225,342.64 | \$270,944.00 |
| OTHER SUPP. SERV. - STUDENTS - REGULAR | | | | |
| 000-218-104 SALARIES OF OTHER PROFESSIONAL STAFF | \$370,309.00 | \$.00 | \$370,309.00 | \$.00 |
| 000-218-32X PURCHASED PROF. - ED. SERVICES | \$30,000.00 | \$.00 | \$30,000.00 | \$.00 |
| 000-218-6XX SUPPLIES AND MATERIALS | \$1,400.00 | \$.00 | \$499.12 | \$900.88 |
| 000-218-8XX OTHER OBJECTS | \$1,080.00 | \$.00 | \$.00 | \$1,080.00 |
| TOTAL | \$402,789.00 | \$.00 | \$400,808.12 | \$1,980.88 |
| OTHER SUPPORT SERVICES - STUDENTS-SPECIAL | | | | |
| 000-219-104 SALARIES OF OTHER PROFESSIONAL STAFF | \$503,706.00 | \$4,602.89 | \$499,103.11 | \$.00 |
| 000-219-105 SALARIES OF SECR. AND CLERICAL ASSTS. | \$115,440.00 | \$7,659.60 | \$107,780.40 | \$.00 |
| 000-219-32X PURCHASED PROF. - ED. SERVICES | \$149,360.00 | \$.00 | \$61,250.00 | \$88,110.00 |
| 000-219-39X OTHER PURCHASED PROF. AND TECH. SERVICES | \$20,860.00 | \$5,793.71 | \$20,500.00 | \$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 | \$.00 | \$473.35 | \$4,126.65 |
| 000-219-8XX OTHER PROJECTS | \$2,400.00 | \$905.00 | \$.00 | \$1,495.00 |
| TOTAL | \$797,366.00 | \$18,961.20 | \$669,106.86 | \$109,297.94 |
| IMPROVEMENT OF INSTRUCTION SERVICES/ | | | | |
| 000-221-102 SALARIES OF SUPERVISORS OF INSTR. | \$72,777.00 | \$6,052.86 | \$66,724.14 | \$.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 | \$66,340.00 | \$64,585.00 | \$.00 | \$1,755.00 |
| 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 | \$170,917.00 | \$70,637.86 | \$93,724.14 | \$6,555.00 |
| EDUCATIONAL MEDIA SERVICES/SCHOOL LIBRARY | | | | |
| 000-222-1XX SALARIES | \$158,956.00 | \$.00 | \$158,956.00 | \$.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 | \$5,598.75 | \$716.33 | \$3,234.92 |
| 000-222-6XX SUPPLIES AND MATERIALS | \$7,365.71 | \$821.56 | \$1,629.92 | \$4,914.23 |
| TOTAL | \$179,371.71 | \$6,420.31 | \$161,302.25 | \$11,649.15 |
| 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 | \$.00 | \$.00 | \$14,000.00 |
| 000-223-5XX OTHER PURCHASED SERVICES | \$11,500.00 | \$.00 | \$350.00 | \$11,150.00 |
| 000-223-6XX SUPPLIES AND MATERIALS | \$5,000.00 | \$.00 | \$.00 | \$5,000.00 |
| TOTAL | \$76,500.00 | \$43,972.00 | \$350.00 | \$32,178.00 |
| SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | |
| 000-23X-1XX SALARIES | \$326,484.00 | \$27,213.58 | \$299,270.42 | \$.00 |
| 000-23X-331 LEGAL SERVICES | \$61,000.00 | \$.00 | \$53,000.00 | \$8,000.00 |
| 000-23X-332 AUDIT FEES | \$36,000.00 | \$.00 | \$36,000.00 | \$.00 |
| 000-230-334 ARCHITECTURAL/ENGINEERING SERVICES | \$7,000.00 | \$.00 | \$.00 | \$7,000.00 |
| 000-23X-33X OTHER PURCHASED PROF. SERVICES | \$13,000.00 | \$5,015.00 | \$7,350.00 | \$635.00 |
| 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 | \$17,855.82 | \$17,459.02 | \$4,935.16 |
| 000-23X-585 BOE OTHER PURCHASED SERVICES | \$4,000.00 | \$.00 | \$2,162.88 | \$1,837.12 |
| 000-23X-5XX OTHER PURCHASED SERVICES | \$60,500.00 | \$35,272.42 | \$3,083.48 | \$22,144.10 |
| 000-23X-610 GENERAL SUPPLIES | \$3,000.00 | \$.00 | \$32.49 | \$2,967.51 |
| 000-23X-630 BOE MEETING SUPPLIES | \$1,750.00 | \$.00 | \$.00 | \$1,750.00 |
| 000-23X-890 MISCELLANEOUS EXPENDITURES | \$5,300.00 | \$3,609.00 | \$.00 | \$1,691.00 |
| 000-23X-895 BOE MEMBERSHIP DUES AND FEES | \$11,500.00 | \$10,567.17 | \$.00 | \$932.83 |
| TOTAL | \$583,201.00 | \$102,892.99 | \$420,266.29 | \$60,041.72 |
| SUPPORT SERVICES - SCHOOL ADMIN. | | | | |
| 000-24X-103 SALARIES OF PRINCIPALS/ASST. PRINCIPALS | \$531,535.00 | \$44,208.52 | \$487,326.48 | \$.00 |
| 000-24X-104 SALARIES OF OTHER PROFESSIONAL STAFF | \$146,544.00 | \$12,188.32 | \$134,355.68 | \$.00 |
| 000-24X-105 SALARIES OF SECR. AND CLERICAL ASSTS. | \$155,098.00 | \$12,924.82 | \$142,173.18 | \$.00 |
| 000-24X-3XX PURCHASED PROF. AND TECH. SERVICES | \$2,000.00 | \$.00 | \$250.00 | \$1,750.00 |
| 000-24X-5XX OTHER PURCHASED SERVICES | \$12,000.00 | \$500.00 | \$2,268.83 | \$9,231.17 |
| 000-24X-6XX SUPPLIES AND MATERIALS | \$23,288.67 | \$5,649.23 | \$8,529.69 | \$9,109.75 |
| 000-24X-8XX OTHER OBJECTS | \$19,100.00 | \$3,620.00 | \$.00 | \$15,480.00 |
| TOTAL | \$889,565.67 | \$79,090.89 | \$774,903.86 | \$35,570.92 |
| SUPPORT SERVICES - CENTRAL SERVICES | | | | |
| 000-251-100 SALARIES | \$385,632.00 | \$31,884.14 | \$353,747.86 | \$.00 |
| 000-251-34X PURCHASED TECHNICAL SERVICES | \$29,000.00 | \$21,712.63 | \$7,031.25 | \$256.12 |
| 000-251-592 MISC. PURCHASED SERVICES | \$11,500.00 | \$.00 | \$.00 | \$11,500.00 |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|-----------------------|---------------------|-----------------------|---------------------|
| 000-251-5XX OTHER PURCHASED SERVICES | \$3,000.00 | \$.00 | \$.00 | \$3,000.00 |
| 000-251-6XX SUPPLIES AND MATERIALS | \$4,563.69 | \$63.69 | \$292.33 | \$4,207.67 |
| 000-251-890 MISCELLANEOUS EXPENDITURES | \$4,900.00 | \$1,525.00 | \$.00 | \$3,375.00 |
| TOTAL | \$438,595.69 | \$55,185.46 | \$361,071.44 | \$22,338.79 |
| SUPPORT SERVICES - ADMINISTRATIVE INFO TECH SERVICES | | | | |
| 000-252-100 SALARIES | \$127,559.00 | \$10,436.91 | \$117,122.09 | \$.00 |
| 000-252-34X PURCHASED TECHNICAL SERVICES | \$33,340.00 | \$4,570.00 | \$2,640.00 | \$26,130.00 |
| 000-252-5XX OTHER PURCHASED SERVICES | \$1,800.00 | \$.00 | \$.00 | \$1,800.00 |
| 000-252-6XX SUPPLIES AND MATERIALS | \$7,917.40 | \$250.65 | \$1,245.85 | \$6,420.90 |
| 000-252-8XX OTHER OBJECTS | \$500.00 | \$.00 | \$.00 | \$500.00 |
| TOTAL | \$171,116.40 | \$15,257.56 | \$121,007.94 | \$34,850.90 |
| OPERATION AND MAINTENANCE OF SCHOOL FACILITIES | | | | |
| 000-261-1XX SALARIES | \$182,118.00 | \$14,430.82 | \$167,687.18 | \$.00 |
| 000-261-61X GENERAL SUPPLIES | \$71,737.06 | \$2,110.04 | \$19,737.06 | \$49,889.96 |
| 000-261-8XX OTHER OBJECTS | \$2,500.00 | \$970.00 | \$1,090.00 | \$440.00 |
| 000-261-XXX REQUIRED MAINTENANCE UPDATE | \$161,318.96 | \$3,403.98 | \$47,233.96 | \$110,681.02 |
| TOTAL REQUIRED MAINT FOR SCHOOL FACILITIES | \$417,674.02 | \$20,914.84 | \$235,748.20 | \$161,010.98 |
| CUSTODIAL SERVICES | | | | |
| 000-262-107 SALARIES OF NON-INSTRUCTIONAL AIDES | \$119,569.00 | \$.00 | \$119,569.00 | \$.00 |
| 000-262-1XX SALARIES | \$625,300.00 | \$46,750.78 | \$578,549.22 | \$.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 | \$913.75 | \$10,975.25 | \$5,611.00 |
| 000-262-49X OTHER PURCHASED PROPERTY SERV. | \$22,600.00 | \$.00 | \$19,000.00 | \$3,600.00 |
| 000-262-52X INSURANCE | \$313,562.00 | \$273,035.42 | \$.00 | \$40,526.58 |
| 000-262-5XX MISCELLANEOUS PURCHASED SERVICES | \$500.00 | \$.00 | \$.00 | \$500.00 |
| 000-262-61X GENERAL SUPPLIES | \$47,000.00 | \$.00 | \$40.56 | \$46,959.44 |
| 000-262-621 ENERGY (NATURAL GAS) | \$175,000.00 | \$509.17 | \$174,490.83 | \$.00 |
| 000-262-626 ENERGY (GASOLINE) | \$8,000.00 | \$.00 | \$6,000.00 | \$2,000.00 |
| 000-262-62X ENERGY (HEAT AND ELECTRICITY) | \$282,119.00 | \$15,943.69 | \$266,056.31 | \$119.00 |
| 000-262-8XX OTHER OBJECTS | \$3,500.00 | \$.00 | \$.00 | \$3,500.00 |
| TOTAL CUSTODIAL SERVICES | \$1,623,050.00 | \$337,152.81 | \$1,174,681.17 | \$111,216.02 |
| CARE AND UPKEEP OF GROUNDS | | | | |
| 000-263-420 CLEANING, REPAIR, AND MAINT. SERVICES | \$81,000.00 | \$.00 | \$59,528.00 | \$21,472.00 |
| 000-263-610 GENERAL SUPPLIES | \$7,000.00 | \$.00 | \$.00 | \$7,000.00 |
| TOTAL CARE AND UPKEEP OF GROUNDS | \$88,000.00 | \$.00 | \$59,528.00 | \$28,472.00 |
| SECURITY | | | | |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|----------------|-----------------|-------------------|
| 000-266-300 PURCHASED PROFESSIONAL AND TECHNICAL SERVI | \$7,500.00 | \$.00 | \$1,070.00 | \$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 | \$.00 | \$1,070.00 | \$17,430.00 |
| OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | |
| 000-26X-XXX OTHER UNDIST. EXPEND. OPERATION & MAINTEN | \$10,300.00 | \$.00 | \$2,300.00 | \$8,000.00 |
| TOTAL | \$10,300.00 | \$.00 | \$2,300.00 | \$8,000.00 |
| STUDENT TRANSPORTATION SERV. | | | | |
| 000-270-107 SALARIES OF NON-INSTRUCTIONAL AIDES | \$9,895.00 | \$.00 | \$9,895.00 | \$.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 | \$.00 | \$92,000.00 | \$.00 |
| 000-27X-512 CONTRACTED SERV. (OTHER THAN HM/SC) VEND. | \$34,000.00 | \$.00 | \$23,375.00 | \$10,625.00 |
| 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 | \$.00 | \$506,000.00 | \$.00 |
| TOTAL | \$716,895.00 | \$.00 | \$706,270.00 | \$10,625.00 |
| UNALLOCATED BENEFITS | | | | |
| 000-291-22X SOCIAL SECURITY CONTRIBUTIONS | \$295,000.00 | \$10,791.37 | \$.00 | \$284,208.63 |
| 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 | \$.00 | \$.00 | \$39,000.00 |
| 000-291-26X WORKMEN'S COMPENSATION | \$94,145.00 | \$9,048.00 | \$45,643.00 | \$39,454.00 |
| 000-291-27X HEALTH BENEFITS | \$3,873,455.00 | \$310,386.49 | \$3,549,524.44 | \$13,544.07 |
| 000-291-28X TUITION REIMBURSEMENT | \$15,000.00 | \$840.00 | \$.00 | \$14,160.00 |
| 000-291-299 UNUSED SICK PAYMENT RETIRE/TERM | \$25,000.00 | \$.00 | \$25,000.00 | \$.00 |
| 000-291-2XX OTHER EMPLOYEE BENEFITS | \$10,000.00 | \$.00 | \$10,000.00 | \$.00 |
| TOTAL UNALLOCATED BENEFITS | \$4,661,100.00 | \$331,065.86 | \$3,630,167.44 | \$699,866.70 |
| TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS | \$4,661,100.00 | \$331,065.86 | \$3,630,167.44 | \$699,866.70 |
| OTHER UNDISTRIBUTED EXPENDITURES | \$8,600.00 | \$7,600.00 | \$.00 | \$1,000.00 |
| TOTAL UNDISTRIBUTED EXPENDITURES | \$15,212,433.49 | \$1,139,257.81 | \$11,579,488.03 | \$2,493,687.65 |
| TOTAL GENERAL CURRENT EXPENSE EXPENDITURES | \$27,022,030.67 | \$1,239,175.65 | \$22,826,906.83 | \$2,955,948.19 |
| TOTAL GEN. CURRENT EXP. EXPENDITURES AND TRANSFERS | \$27,022,030.67 | \$1,239,175.65 | \$22,826,906.83 | \$2,955,948.19 |
| RESERVE ACCOUNT | | | | |
| 999-999-999 PRIOR YEAR RESERVE | \$.00 | \$18,008.32 | \$.00 | (\$18,008.32-) |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|----------------|-----------------|-------------------|
| TOTAL GEN. CURRENT EXP. EXPEND., TRANSFERS AND RESERVE | \$27,022,030.67 | \$1,257,183.97 | \$22,826,906.83 | \$2,937,939.87 |
| 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 | \$.00 | \$3,002.44 | \$.00 |
| XXX-XXX-73X OTHER EQUIPMENT | \$30,106.00 | \$3,906.00 | \$.00 | \$26,200.00 |
| TOTAL EQUIPMENT | \$45,108.44 | \$3,906.00 | \$3,002.44 | \$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 | \$82,229.87 | \$530,512.65 | \$287,257.48 |
| TOTAL | \$914,941.00 | \$82,229.87 | \$530,512.65 | \$302,198.48 |
| TOTAL CAPITAL OUTLAY EXPENDITURES | \$960,049.44 | \$86,135.87 | \$533,515.09 | \$340,398.48 |
| TOTAL CAPITAL OUTLAY EXPENDITURES AND RESERVES | \$960,049.44 | \$86,135.87 | \$533,515.09 | \$340,398.48 |
| TOTAL GENERAL FUND NOT INCLUDING RESERVES | \$27,982,080.11 | \$1,325,311.52 | \$23,360,421.92 | \$3,296,346.67 |

PREPARED AND SUBMITTED BY:



BOARD SECRETARY/BUSINESS ADMINISTRATOR

8/25/2025

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 VIOLATION OF N.J.A.C. 6A:23-2.11 (A)."

ASSETS AND RESOURCES

ASSETS:

| | | | |
|----------|---|-------------|--------------|
| 101 | CASH IN BANK | | \$188,051.18 |
| 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) | \$33,763.82 |
| 131 | INTERFUND LOANS RECEIVABLE | \$.00 | |
| | OTHER CURRENT ASSETS | | \$8,759.00 |

RESOURCES:

| | | |
|-----|----------------------------|----------------|
| 301 | ESTIMATED REVENUES | \$730,793.00 |
| 302 | LESS REVENUES | (\$7,825.00) |
| | TOTAL ASSETS AND RESOURCES | \$953,542.00 |

LIABILITIES AND FUND EQUITY

LIABILITIES:

| | | |
|-----|--|--------------|
| 101 | CASH OVERDRAFT | \$.00 |
| 411 | INTERGOVERNMENTAL ACCOUNTS PAYABLE - STATE | \$.00 |
| 412 | INTERGOVERNMENTAL ACCOUNTS PAYABLE - FEDERAL | \$.00 |
| 421 | ACCOUNTS PAYABLE | \$57,091.94 |
| 431 | CONTRACTS PAYABLE | \$.00 |
| 451 | LOANS PAYABLE | \$.00 |
| 481 | DEFERRED REVENUES | \$135,059.16 |
| | OTHER CURRENT LIABILITIES | \$.00 |
| | TOTAL LIABILITIES | \$192,151.10 |

| | | | |
|-----------------------------------|--|------------------|--------------|
| FUND BALANCE: | | | |
| APPROPRIATED: | | | |
| 753 | RESERVE FOR ENCUMBRANCES - CURRENT YEAR | | \$130,585.00 |
| 754 | RESERVE FOR ENCUMBRANCES - PRIOR YEAR | | \$33,177.90 |
| | 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 | | |
| 603 | ENCUMBRANCES | (\$133,165.00) | \$597,628.00 |
| UNAPPROPRIATED: | | | |
| 770 | FUND BALANCE, JULY 1, 2025 | | \$.00 |
| 303 | BUDGETED FUND BALANCE | | (\$.00) |
| | TOTAL FUND BALANCE | | \$761,390.90 |
| TOTAL LIABILITIES AND FUND EQUITY | | | |
| | | | \$953,542.00 |

REVENUE/SOURCES OF FUNDS:

| | Budgeted Estimated | Actual to Date | NOTE: Over or (Under) | Unrealized Balance |
|--|--------------------|----------------|-----------------------|--------------------|
| TRANSFERS FROM OPERATING BUDGET PRE-K | | | | |
| 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 DIGITAL DIVIDE | \$.00 | \$.00 | | \$.00 |
| FROM LOCAL SOURCES | \$276,630.00 | \$1,630.00 | Under | \$275,000.00 |
| 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 | \$6,195.00 | Under | \$97,160.00 |
| 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 | | \$0.00 | | \$0.00 |
| 4700 GRANTS-IN-AID FROM FEDERAL GOVT | | \$0.00 | | \$0.00 |
| 4800 REVENUE IN LIEU OF TAXES | | \$0.00 | | \$0.00 |
| TOTAL REVENUE/SOURCES OF FUNDS | \$730,793.00 | \$7,825.00 | Under | \$722,968.00 |
| EXPENDITURES: | | | | |
| LOCAL PROJECTS | \$275,000.00 | \$0.00 | \$0.00 | \$275,000.00 |
| STUDENT ACTIVITY FUND | \$500.00 | \$0.00 | \$0.00 | \$500.00 |
| SCHOLARSHIP FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| STATE PROJECTS | | | | |
| EARLY CHILDHOOD PROGRAM AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DEMONSTRABLY EFFECTIVE PROGRAM AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DISTANCE LEARNING NETWORK AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| INSTRUCTIONAL SUPPLEMENT AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| STATE PROJECTS CARRYOVER | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DISTANCE LEARNING CARRYOVER | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PRIVATE INDUSTRY COUNCIL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NON PUBLIC TEACHER STEM | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NJ NONPUBLIC TEXTBOOKS | \$3,615.00 | \$0.00 | \$1,855.00 | \$1,760.00 |
| NJ NONPUBLIC AUXILIARY SERVICES | \$9,604.00 | \$0.00 | \$9,604.00 | \$0.00 |
| NJ NONPUBLIC HANDICAPPED SERVICES | \$9,556.00 | \$0.00 | \$9,556.00 | \$0.00 |
| NJ NONPUBLIC NURSING SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NJ NONPUBLIC TECHNOLOGY INITIATIVE | \$2,580.00 | \$2,580.00 | \$0.00 | \$0.00 |
| NJ NONPUBLIC SECURITY AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADULT EDUCATION - STATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| VOCATIONAL EDUCATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CONTRIBUTION TO WSR - OTHER STATE PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TARGETED AT-RISK AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER STATE PROJECTS | \$78,000.00 | \$0.00 | \$78,000.00 | \$0.00 |
| TOTAL STATE PROJECTS | \$103,355.00 | \$2,580.00 | \$99,015.00 | \$1,760.00 |
| FEDERAL PROJECTS | | | | |
| ARP-IDEA BASIC GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP IDEA PRESCHOOL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CLASS SIZE REDUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|--------------|-------------------|
| TITLE I | \$56,020.00 | \$.00 | \$31,570.00 | \$24,450.00 |
| TITLE II | \$.00 | \$.00 | \$.00 | \$.00 |
| NCLB TITLE III | \$.00 | \$.00 | \$.00 | \$.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 | \$.00 | \$294,288.00 |
| 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 MSR - OTHER FEDERAL PROJECTS | \$.00 | \$.00 | \$.00 | \$.00 |
| TOTAL FEDERAL PROJECTS | \$350,308.00 | \$.00 | \$31,570.00 | \$318,738.00 |
| TOTAL EXPENDITURES | \$729,163.00 | \$2,580.00 | \$130,585.00 | \$595,998.00 |
| FEDERAL PROJECTS | | | | |
| 999-XXX-XXX PRIOR YEAR PURCHASE ORDERS | \$47,767.90 | \$14,590.00 | \$33,177.90 | \$.00 |
| 999-999-999 PRIOR YEAR RESERVE | \$.00 | \$.00 | \$57,091.94 | (\$57,091.94-) |
| TOTAL EXPENDITURES AND RESERVE | \$776,930.90 | \$17,170.00 | \$220,854.84 | \$538,906.06 |
| TOTAL SPECIAL FUND NOT INCLUDING RESERVES | \$729,163.00 | \$2,580.00 | \$130,585.00 | \$595,998.00 |

PREPARED AND SUBMITTED BY:

Available
Balance

Encumbrances

Expenditures

Appropriations

8/25/2025





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)."

ASSETS AND RESOURCES

| | | |
|--|------------|----------------|
| ASSETS: | | |
| 101 CASH IN BANK | | \$3,030,015.81 |
| 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 |
| 131 INTERFUND LOANS RECEIVABLE | | \$.00 |
| 161 BOND PROCEEDS RECEIVABLE | | \$.00 |
| OTHER CURRENT ASSETS | | \$.00 |

RESOURCES:

| | |
|----------------------------|----------------|
| 301 ESTIMATED REVENUES | \$.00 |
| 302 LESS REVENUES | (\$8,531.84) |
| TOTAL ASSETS AND RESOURCES | \$3,021,483.97 |

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 |
| 451 ACCOUNTS PAYABLE / PREVIOUS YEARS | \$.00 |
| 423 ACCRUED SALARIES AND BENEFITS | \$.00 |
| 461 OTHER CURRENT LIABILITIES | \$.00 |
| TOTAL LIABILITIES | (\$2,246,934.99-) |

FUND BALANCE:

APPROPRIATED:

| | | |
|-----------|---|------------------|
| 753 | RESERVE FOR ENCUMBRANCES - CURRENT YEAR | \$.00 |
| 754 | RESERVE FOR ENCUMBRANCES - PRIOR YEAR | \$799,406.54 |
| 751, 752, | 76X OTHER RESERVES | \$.00 |
| 601 | APPROPRIATIONS | \$800,506.54 |
| 602 | LESS: EXPENDITURES | \$1,100.00 |
| 603 | ENCUMBRANCES | (\$800,506.54) |
| | TOTAL APPROPRIATED | \$799,406.54 |

UNAPPROPRIATED:

| | | |
|-----|----------------------------|----------------|
| 770 | FUND BALANCE, JULY 1, 2025 | \$4,469,012.42 |
| 771 | FUND BALANCE - DESIGNATED | \$.00 |
| 303 | BUDGETED FUND BALANCE | (\$.00) |
| | TOTAL FUND BALANCE | \$5,268,418.96 |

TOTAL LIABILITIES AND FUND EQUITY

\$3,021,483.97

Closter Board of Education
 Board Secretary Report
 CAPITAL PROJECTS FUNDS - Fund 30
 Interim Statements
 July 2025

July 31, 2025 (Thu)
 Budget Year: 2026

| | Budgeted Estimated | Actual to Date | NOTE: Over or (Under) | Unrealized Balance |
|---|---------------------|--------------------|-----------------------|------------------------|
| REVENUE/SOURCES OF FUNDS: | | | | |
| 15XX INTEREST | \$.00 | \$8,531.84 | Over | (\$8,531.84-) |
| 51XX SALE OF BONDS | \$.00 | \$.00 | | \$.00 |
| 52XX TRANSFERS FROM OTHER FUNDS | \$.00 | \$.00 | | \$.00 |
| 54XX NJEDA (NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY) | \$.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 | \$8,531.84 | Over | (\$8,531.84-) |
| EXPENDITURES: | | | | |
| XXX-XXX-73X EQUIPMENT | \$.00 | \$.00 | Encumbrances | \$.00 |
| FACILITIES ACQUISITION AND CONSTR. SERV. | | | | |
| 000-4XX-1XX SALARIES | \$.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 |
| 000-4XX-45X CONSTRUCTION SERVICES | \$691,386.07 | \$.00 | \$691,386.07 | \$.00 |
| 000-4XX-61X GENERAL SUPPLIES | \$.00 | \$.00 | | \$.00 |
| 000-4XX-71X LAND AND IMPROVEMENTS | \$.00 | \$.00 | | \$.00 |
| 000-4XX-72X BLDGS. OTHER THAN LEASE PURCHASE AGREEMENTS | \$.00 | \$.00 | | \$.00 |
| 000-4XX-8XX OTHER OBJECTS | \$.00 | \$.00 | | \$.00 |
| 000-4XX-XXX OTHER FAC. ACQ. AND CONSTR. SERV. | \$93,700.97 | \$1,100.00 | \$92,600.97 | \$.00 |
| TOTAL FAC. ACQ. AND CONSTR. SERV. | \$800,506.54 | \$1,100.00 | \$799,406.54 | \$.00 |
| TOTAL EXPENDITURES | \$800,506.54 | \$1,100.00 | \$799,406.54 | \$.00 |
| TRANSFERS | | | | |
| 000-520-93X TRANSFER TO OTHER FUNDS | \$.00 | \$.00 | \$.00 | \$.00 |
| TOTAL EXPENDITURES AND TRANSFERS | \$800,506.54 | \$1,100.00 | \$799,406.54 | \$.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 | \$26,819.99 | \$799,406.54 | (\$25,719.99-) |

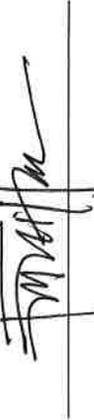
July 31, 2025 (Thu)

Budget Year: 2026

Closter Board of Education
Board Secretary Report
CAPITAL PROJECTS FUNDS - Fund 30
Interim Statements
July 2025

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|--------------|-------------------|
| TOTAL CAPITAL PROJECTS FUNDS NOT INCLUDING RESERVES | \$800,506.54 | \$1,100.00 | \$799,406.54 | \$.00 |

PREPARED AND SUBMITTED BY:



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)."

ASSETS AND RESOURCES

ASSETS:

| | | | |
|---------|-------------------------|--|--------------|
| 101 | CASH IN BANK | | \$231,313.00 |
| 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 | \$156,298.00 | |
| 153, 154 | OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF | \$.00 | (\$.00) |
| | OTHER CURRENT ASSETS | | \$.00 |

RESOURCES:

| | | | |
|-----|----------------------------|------------------|--------------|
| 301 | ESTIMATED REVENUES | \$459,750.00 | |
| 302 | LESS REVENUES | (\$459,750.00) | |
| | TOTAL ASSETS AND RESOURCES | | \$459,750.00 |

LIABILITIES AND FUND EQUITY

LIABILITIES:

| | | |
|-----|-----------------------------------|--------|
| 101 | CASH OVERDRAFT | \$.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

\$.00

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

| | 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 |
| 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 | \$.00 | | \$.00 |
| 701-510-910 REDEMPTION OF PRINC.-EARLY RETIREM. BONDS | \$240,000.00 | \$.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 | \$459,750.00 | | \$.00 |
| ADDITIONAL STATE SCHOOL BLDG. AID - CHAPTER 177 | | | | |
| TOTAL | \$.00 | \$.00 | | \$.00 |

Available Balance

Encumbrances

Expenditures

Appropriations

| | 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 | \$.00 | | \$.00 |
| TRANSFERS | | | | |
| 000-520-93X TRANSFERS TO OTHER FUNDS | \$.00 | \$.00 | | \$.00 |
| TOTAL USES OF FUNDS AND TRANSFERS | \$459,750.00 | \$.00 | | \$.00 |
| RESERVE ACCOUNT | | | | |
| 999-999-999 PRIOR YEAR RESERVE | \$.00 | \$.00 | | \$.00 |
| TOTAL USES OF FUNDS, TRANSFERS AND RESERVE | \$459,750.00 | \$.00 | | \$.00 |
| TOTAL DEBT SERVICE FUNDS NOT INCLUDING RESERVES | \$459,750.00 | \$.00 | \$459,750.00 | \$.00 |



PREPARED AND SUBMITTED BY:

[Signature]

BOARD SECRETARY/BUSINESS ADMINISTRATOR

[Signature]
8/25/2025

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 VIOLATION OF N.J.A.C. 6A:23-2.11 (A)."

2025-26 Monthly Transfers Worksheet - Details of Transfers

| | |
|--------------------|----------------------------|
| District: | CLOSTER BOARD OF EDUCATION |
| LEA Code: | 03-0930 |
| Month/Year: | July-25 |
| Date of Submission | 8/25/25 |

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.

| Lines | Budget Category | Account | (column 1 + Data Entry) 2025-26 Original Budget | (column 2 + Data Entry) Revenues Allowed (N.J.A.C. 6A:23A-133(d)) | (column 3 + column 1 + column 2) 2025-26 Original Budget For Use in 10% Calculation | (column 4 = column 3 * 0.1) Maximum Transfer Amount | (column 5 = + or - Data Entry) 2025-26 YTD Net Transfers to/(from) as of Date of Submission in cell B5 | (column 6 = column 5 / column 3) % Change of Transfers YTD | (column 7 = column 4 + column 5) 2025-26 Remaining Allowable Balance From | (column 8 = column 4 - column 5) 2025-26 Remaining Allowable Balance To |
|--|--|--|---|---|---|---|--|--|---|---|
| 3200 | Instruction | | | | | | | | | |
| 10300, 11160, 12160, 40580, 41080 | Regular Programs Special Education, Basic Skills/Remedial and Bilingual Instruction, and Speech/OT/PT and Extraordinary Services | 11-1XX-100-XXX 11-2XX-100-XXX, 11-000-216,217 | 7,737,461 5,824,978 | 55,629 | 7,793,090 5,824,978 | 779,309 582,498 | (500) | -0.01% 0.00% | 778,809 582,498 | |
| 13160, 15180, 17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100 | Vocational Programs - Local School-Sponsored Co/Extra-Curricular Activities, School Sponsored Athletics, and Other Instructional Programs | 11-3XX-100-XXX 11-4XX-X00-XXX | 203,760 | 245 | 204,005 | 20,401 | 500 | 0.00% 0.25% | 20,901 | |
| 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 | | 0.00% | 161,488 | |
| 29680, 30620, 41660, 42200, 43620 | Attendance and Social Work, Health, Guidance, Child Study Teams, Education Media Services/School Library | 11-000-11-000-211,213,218-219,222 | 1,718,999 | 666 | 1,719,665 | 171,966 | | 0.00% | 171,966 | |
| 43200, 44180 | Improvement of Instruction Services and Instructional Staff Training Services | 11-000-221,223 | 247,417 | | 247,417 | 24,742 | | 0.00% | 24,742 | |
| 45300 | General Administration | 11-000-230-XXX | 563,201 | 20,000 | 583,201 | 58,320 | | 0.00% | 58,320 | 58,320 |
| 46160 | School Administration | 11-000-240-XXX | 876,277 | 5,289 | 881,566 | 88,157 | | 0.00% | 88,157 | 88,157 |
| 47200, 47620 | Central Services & Administrative Information Technology | 11-000-25X-XXX | 606,091 | 3,621 | 609,712 | 60,971 | 8,000 | 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 | | 0.00% | 215,752 | |
| 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 | (8,000) | -0.17% | 468,910 | |
| 72020 | Food Services | 11-000-310-XXX | | | | | | 0.00% | | |
| 72120 | Transfer Property Sale Proceeds to Debt Service Reserve | 11-000-520-934 | | | | | | 0.00% | | |
| 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 | | | | | | 0.00% | | |
| 72220 | Deposit to Current Expense Emergency Reserve | 10-607 | | | | | | 0.00% | | |
| 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 | | | | | | 0.00% | | |
| 72247 | Increase in IMPACT Aid Reserve (Capital) | 10-612 | | | | | | 0.00% | | |
| 72260 | Total General Current Expense | | 26,926,125 | 95,906 | 27,022,031 | 2,702,204 | | | | |
| 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% | 91,494 | |
| 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: | July-25 |
| Date of Submission | 8/25/25 |

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.

| Lines | Budget Category | Account | (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) |
|-------|---|----------------|---------------------------|--|--|-----------------------------|--|----------------------------------|--|--|
| | | | 2025-26 Original Budget | Revenues Allowed (M.L.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 F to | 2025-26 Remaining Allowable Balance To |
| 76340 | Capital Reserve-Transfer to Repayment of Debt | 12-000-4XX-933 | | | | | | 0.000% | | |
| 76360 | Deposit to Capital Reserve | 10-604 | | | | | | 0.000% | | |
| 76380 | Interest Earned on Capital Reserve | 10-604 | | | | | | 0.000% | | |
| 76385 | Impact Aid Reserve (Capital) - Transfer to Capital Projects | 12-000-400-938 | | | | | | 0.000% | | |
| 76400 | Total Capital Expenditures | | 933,341 | 26,708 | 960,049 | 96,005 | | | | |
| 83080 | Total Special Schools | 13-XXX-XXX-XXX | | | | | | | | |
| 84000 | Transfer of Funds to Charter Schools | 10-000-100-56X | | | | | | 0.000% | | |
| 84005 | Transfer for Funds to Resident Renaissance Schools | 10-000-100-571 | | | | | | 0.000% | | |
| 84020 | General Fund Contribution to School Based Budgets | 10-000-520-930 | | | | | | 0.000% | | |
| 84060 | Operating Budget Grand Total | | 27,859,466 | 122,614 | 27,982,080 | 2,798,209 | | | | |

School Business Administrator Signature:

Date: **AUGUST 25, 2025**

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

REPORT OF THE TREASURER OF SCHOOL MONIES
CLOSTER BOARD OF EDUCATION

All Funds for the Month Ending: AUGUST 31, 2025

| | Beginning Cash Balance | Cash Receipts This Month | Cash Disbursements This Month | Ending Cash Balance |
|---------------------------------------|------------------------|--------------------------|-------------------------------|---------------------|
| GOVERNMENTAL FUNDS | | | | |
| General Fund FUND 10. | \$ 3,324,947.45 | \$ 2,043,618.81 | \$ 1,172,315.45 | \$ 4,196,250.81 |
| 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 | \$ 12,423,493.28 | \$ 2,043,618.81 | \$ 1,172,315.45 | \$ 13,294,796.64 |
| Special Revenue FUND 20 | \$ 188,051.18 | \$ - | \$ 2,746.45 | \$ 185,304.73 |
| Capital Projects FUND 30. | \$ 3,030,015.81 | \$ 8,502.90 | \$ 540.00 | \$ 3,037,978.71 |
| Debt Service FUND 40 | \$ 231,313.00 | \$ 119,149.00 | \$ 350,475.00 | \$ (13.00) |
| TOTAL GOVERNMENTAL FUNDS 10-40 | \$ 15,872,873.27 | \$ 2,171,270.71 | \$ 1,526,076.90 | \$ 16,518,067.08 |
| ENTPRISE (MILK) FUND 60 | \$ 4,455.87 | \$ - | \$ 228.60 | \$ 4,227.27 |
| TRUST & AGENCY FUNDS | | | | |
| Payroll - Fund 90 | \$ - | \$ 173,380.21 | \$ 173,380.21 | \$ - |
| Payroll/Agency - Fund 90 | \$ 13,869.91 | \$ 114,199.89 | \$ 119,939.68 | \$ 8,130.12 |
| Unemployment Trust - Fund 63. *** | \$ 234,701.61 | \$ 1,231.74 | \$ 417.00 | \$ 235,516.35 |
| Tenakill Laptop Account - Fund 61 | \$ 13,776.00 | \$ 4,060.00 | \$ - | \$ 17,836.00 |
| TOTAL TRUST & AGENCY FUNDS | \$ 262,347.52 | \$ 292,871.84 | \$ 293,736.89 | \$ 261,482.47 |
| TOTAL ALL FUNDS | \$ 16,139,676.66 | \$ 2,464,142.55 | \$ 1,820,042.39 | \$ 16,783,776.82 |

Prepared and Submitted by:

*** Note: Reflects correcttions from June opening balance



Michael J. Donow, RSBA
Treasurer of School Monies

9/4/25
Date

August 31, 2025 (Sun)

Budget Year: 2026

GENERAL FUND

ASSETS AND RESOURCES

| | | |
|---------|--|-----------------|
| ASSETS: | | |
| 101 | CASH IN BANK | \$5,196,250.81 |
| 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 | \$19,694,926.00 |

ACCOUNTS RECEIVABLE:

| | | |
|----------|---|----------------|
| 132 | INTERFUND | \$.00 |
| 140 | INTERGOVERNMENTAL-ACCOUNTS RECEIVABLE | \$.00 |
| 141 | INTERGOVERNMENTAL-STATE | \$2,206,262.61 |
| 142 | INTERGOVERNMENTAL-FEDERAL | \$.00 |
| 143 | INTERGOVERNMENTAL-OTHER | \$256.00 |
| 153, 154 | OTHER - NET OF ESTIMATED UNCOLLECTIBLE OF | (\$.00) |

LOANS RECEIVABLE:

| | | |
|----------|--------------------------------------|------------|
| 131 | INTERFUND | \$.00 |
| 151, 152 | OTHER - NET OF EST. UNCOLLECTIBLE OF | (\$.00) |
| 181 | PREPAID EXPENSES | \$.00 |
| 192 | DEFERRED EXPENDITURES | \$.00 |
| | OTHER CURRENT ASSETS | \$.00 |

RESOURCES:

| | | |
|-----|--------------------|---------------------|
| 301 | ESTIMATED REVENUES | \$25,945,466.00 |
| 302 | LESS REVENUES | (\$25,518,134.68) |

TOTAL ASSETS AND RESOURCES

\$35,623,572.57

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

| | | | | | |
|-------------|---|------------------|--|--|--------------------|
| 753 | FUND BALANCE: | | | | |
| 754 | APPROPRIATED: | | | | \$22,102,819.73 |
| | RESERVE FOR ENCUMBRANCES - CURRENT YEAR | | | | (\$382,702.18-) |
| | RESERVE FOR ENCUMBRANCES - PRIOR YEAR | | | | |
| 768 | RESERVED FUND BALANCE FOR WAIVER OFFSET RSV | | | | |
| 609 | WAIVER OFFSET RESERVE - CURRENT YEAR | \$.00 | | | |
| 314 | INCREASE IN WAIVER OFFSET RESERVE | \$.00 | | | |
| | 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) | | | \$.00 |
| 319 | LESS: W/D FROM FEDERAL IMPACT AID RESER | \$813,985.00 | | | |
| 764 | MAINTENANCE RESERVE ACCOUNT - JULY 1, 2025 | \$150.00 | | | |
| 606 | ADD: INTEREST EARNED ON MAINTENANCE RE | (\$340,000.00) | | | \$474,135.00 |
| 310 | LESS: BUDGETED W/D FROM MAINT. RESERVE | \$.00 | | | |
| 765 | TUITION RESERVE ACCOUNT | \$7,034,560.83 | | | |
| 761 | CAPITAL RESERVE ACCOUNT - JULY 1, 2025 | \$850.00 | | | |
| 604 | ADD: INCREASE IN CAPITAL RESERVE | \$.00 | | | |
| 605 | ADD: INCREASE IN SALE/LEASE RESERVE | (\$.00) | | | |
| 307 | LESS: BUDG. W/D FROM CAPITAL RESERVE-ELI | (\$900,000.00) | | | \$6,135,410.83 |
| 309 | LESS: BUDG. W/D FROM CAPITAL RESERVE-EXC | \$250,000.00 | | | |
| 766 | CURR. EXP. EMERGENCY RESERVE - JULY 1, 2025 | \$.00 | | | |
| 607 | ADD: INCR. IN CURR. EXP. EMERG. RESERVE | (\$.00) | | | \$250,000.00 |
| 312 | LESS: W/D FROM CURR. EXP. EMERG. RESERV | | | | \$.00 |
| 762 | ADULT EDUCATION PROGRAMS | | | | \$.00 |
| 769 | UNEMPLOYMENT FUND | | | | \$.00 |
| 750,751,752 | RESERVED FUND BALANCE | \$28,494,200.11 | | | \$700,000.00 |
| 76X | OTHER RESERVES | | | | \$.00 |
| 601 | APPROPRIATIONS | | | | |
| 602 | LESS: EXPENDITURES | \$2,477,492.28 | | | |
| 603 | ENCUMBRANCES | \$22,564,882.55 | | | \$3,451,825.28 |
| | TOTAL APPROPRIATED | | | | \$32,731,488.66 |
| | 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 | | | | \$34,778,807.57 |

TOTAL LIABILITIES AND FUND EQUITY

\$35,623,572.57

| | Budgeted | Actual | Variance |
|---|---------------------|---------------------|------------------|
| RECAPITULATION OF FUND BALANCE: | | | |
| APPROPRIATIONS | \$28,494,200.11 | \$25,042,374.83 | \$3,451,825.28 |
| REVENUES | (\$25,945,466.00) | (\$25,518,134.68) | (\$427,331.32) |
| SUB TOTAL | \$2,548,734.11 | (\$475,759.85) | \$3,024,493.96 |
| CHANGE IN RESERVE ACCOUNTS: | \$1,000.00 | \$1,000.00 | \$.00 |
| PLUS - INCREASE IN RESERVE | (\$1,240,000.00) | (\$1,240,000.00) | (\$.00) |
| LESS - WITHDRAW FROM RESERVE | \$1,309,734.11 | (\$1,714,759.85) | \$3,024,493.96 |
| SUB TOTAL | (\$382,702.18) | (\$382,702.18) | (\$.00) |
| LESS: ADJUSTMENT FOR PRIOR YEAR ENCUMBRANCE | \$1,692,436.29 | (\$1,332,057.67) | \$3,024,493.96 |
| BUDGETED FUND BALANCE | | | |

Budget Year: 2026

(2025/09/04-Thu-12:07pm)

Closter Board of Education
Board Secretary Report
GENERAL FUND - Fund 10
Interim Statements
August 2025

| REVENUE/SOURCES OF FUNDS: | Budgeted Estimated | Actual to Date | NOTE: Over Or (Under) | Unrealized Balance |
|---|--------------------|-----------------|-----------------------|--------------------|
| 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 | \$23,814,092.68 | Under | \$427,919.32 |
| 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 |
| XXXX ARR A ESF (FUND 16) | \$.00 | \$.00 | | \$.00 |
| XXXX ARR A GSF (FUND 17) | \$.00 | \$.00 | | \$.00 |
| XXXX ARR A SFSF (FUND 18) | \$.00 | \$.00 | | \$.00 |
| TOTAL REVENUES/SOURCES OF FUNDS | \$25,945,466.00 | \$25,518,134.68 | Under | \$427,331.32 |

| EXPENDITURES: | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|----------------|-------------------|
| GENERAL CURRENT EXPENSE FUND (11) | | | | |
| 1XX-100-XXX REGULAR PROGRAMS - INSTRUCTION | \$7,912,590.18 | \$163,081.06 | \$7,199,513.23 | \$549,995.89 |
| 2XX-100-XXX SPECIAL EDUCATION - INSTRUCTION | \$2,805,434.00 | \$6,925.89 | \$2,785,675.10 | \$12,833.01 |
| 230-100-XXX BASIC SKILLS/REMEDIATION INSTRUCTION | \$550,022.00 | \$384.51 | \$548,870.45 | \$767.04 |
| 240-100-XXX BILINGUAL EDUCATION - INSTRUCTION | \$458,546.00 | \$100.15 | \$455,697.64 | \$2,748.21 |
| 3XX-100-XXX VOC. PROGRAMS - LOCAL - INSTRUCTION | \$.00 | \$.00 | \$.00 | \$.00 |
| 401-100-XXX SCHOOL-SPONS. COCURR. ACTIVITIES - INST. | \$95,260.00 | \$3,900.00 | \$89,115.00 | \$2,245.00 |
| 402-100-XXX SCHOOL-SPONS. ATHLETICS - INSTRUCTION | \$40,745.00 | \$541.80 | \$32,998.11 | \$7,205.09 |
| 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 | \$59,500.00 | \$43,209.13 | \$11,890.87 | \$4,400.00 |
| 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 |
| 000-1XX-XXX INSTRUCTION | \$1,885,698.00 | \$70,334.57 | \$987,645.93 | \$827,717.50 |
| 000-211-XXX ATTENDANCE AND SOCIAL WORK SERVICES | \$114,258.00 | \$13,883.47 | \$100,374.53 | \$.00 |
| 000-213-XXX HEALTH SERVICES | \$218,280.00 | \$29.30 | \$204,333.24 | \$13,917.46 |
| 000-216-XXX OTHER SUPPORT SERV.-STUDENTS-RELATED SERV | \$513,996.00 | \$1,425.41 | \$508,305.90 | \$4,264.69 |
| 000-217-XXX OTHER SUPPORT SERV.-STUDENTS-EXTRA SERV. | \$1,521,980.00 | \$18,730.38 | \$1,203,105.62 | \$300,144.00 |
| 000-218-XXX OTHER SUPPORT SERVICES-STUDENTS-REGULAR | \$410,389.00 | \$10,998.35 | \$397,409.77 | \$1,980.88 |
| 000-219-XXX OTHER SUPPORT SERV.-STUDENTS-SPEC. SERV. | \$796,866.00 | \$37,616.65 | \$652,301.41 | \$106,947.94 |
| 000-221-XXX IMPROV. OF INST./OTHER SUP. SERV.-INSTSERV | \$200,917.00 | \$76,690.72 | \$87,671.28 | \$36,555.00 |
| 000-222-XXX EDUCATIONAL MEDIA SERV./SCHOOL LIBRARY | \$190,671.71 | \$7,659.00 | \$159,978.01 | \$23,034.70 |
| 000-223-XXX INSTRUCTIONAL STAFF TRAINING SERVICES | \$76,500.00 | \$44,722.00 | \$1,427.64 | \$30,350.36 |
| 000-23X-XXX SUPP. SERV. - GENERAL ADMINISTRATION | \$583,201.00 | \$133,148.69 | \$390,536.09 | \$59,516.22 |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|----------------|-----------------|-------------------|
| 000-24X-XXX SUPP. SERV. - SCHOOL ADMINISTRATION | \$890,065.67 | \$156,375.00 | \$703,659.74 | \$30,030.93 |
| 000-25X-XXX SUPP. SERV. - CENTRAL SERVICES & TECH SERV | \$609,712.09 | \$115,659.94 | \$438,656.76 | \$55,395.39 |
| 000-26X-XXX OPERATION AND MAINT. OF PLANT SERVICES | \$2,065,724.02 | \$479,840.43 | \$1,320,539.08 | \$265,344.51 |
| 000-263-XXX TOTAL CARE AND UPKEEP OF GROUNDS | \$88,000.00 | \$625.00 | \$63,668.00 | \$23,707.00 |
| 000-266-XXX TOTAL SECURITY | \$28,800.00 | \$0.00 | \$3,370.00 | \$25,430.00 |
| 000-27X-XXX STUDENT TRANSPORTATION SERVICES | \$716,895.00 | \$0.00 | \$706,270.00 | \$10,625.00 |
| 000-29X-XXX BUSINESS AND OTHER SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-40X-XXX FACILITIES ACQ. & CONTRUCTION SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| XXX-XXX-2XX UNALLOCATED BENEFITS | \$4,646,100.00 | \$634,766.05 | \$3,318,546.07 | \$692,787.88 |
| 000-31X-XXX FOOD SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-515-XXX RETIREMENT OF ERIP LIABILITY | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-52X-XXX FUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER UNDISTRIBUTED EXPENDITURES NOT INCLUDED ABOVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL GEN. CURRENT EXP. EXPENDITURES/USES OF FUNDS | \$27,534,150.67 | \$2,020,647.50 | \$22,395,559.47 | \$3,117,943.70 |
| CAPITAL OUTLAY (FUND 12) | | | | |
| XXX-XXX-73X EQUIPMENT | \$45,108.44 | \$3,906.00 | \$3,002.44 | \$38,200.00 |
| 000-400-937 IMPACT AID RESERVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-4XX-XXX FACILITIES ACQUISITION AND CONSTR. SERV. | \$914,941.00 | \$452,938.78 | \$166,320.64 | \$295,681.58 |
| 430-4XX-741 INFRASTRUCTURE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER CAPITAL OUTLAY EXPENDITURES NOT INCLUDED ABOVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL CAPITAL OUTLAY EXPENDITURES/USES OF FUNDS | \$960,049.44 | \$456,844.78 | \$169,323.08 | \$333,881.58 |
| SPECIAL SCHOOLS (FUND 13) | | | | |
| 3XX-1XX-XXX POST-SECONDARY INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3XX-2XX-XXX POST-SECONDARY SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 422-1XX-XXX SUMMER SCHOOL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 422-2XX-XXX SUMMER SCHOOL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4XX-1XX-XXX OTHER SPEC. SCHOOL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4XX-2XX-XXX OTHER SPC. SCHOOLS - SUPPORT SERV. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 601-1XX-XXX ACCR. EVENING/ADULT H.S./POST-GRADUATE - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 601-2XX-XXX ACCR. EVENING/ADULT H.S./POST-GRADUATE - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 602-1XX-XXX ADULT EDUCATION-LOCAL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 602-2XX-XXX ADULT EDUCATION-LOCAL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 629-1XX-XXX VOCATIONAL EVENING-LOCAL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 629-2XX-XXX VOCATIONAL EVENING-LOCAL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 631-1XX-XXX EVENING SCHOOL FOR THE FOREIGN BORN LOCAL - INSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 631-2XX-XXX EVENING SCHOOL FOR THE FOREIGN BORN-LOCAL - SUPPORT SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EVENING SCHOOL FOR FOREIGN BORN-LOCAL SUPPORT SERVICE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER SPECIAL SCHOOLS EXPEND. NOT INCLUDED ABOVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL SPECIAL SCHOOLS EXPENDITURES/USES OF FUNDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | 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 | \$2,477,492.28 | \$22,564,882.55 | \$3,451,825.28 |

| | 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 | \$83,740.00 | \$248,360.00 |
| 1XXX MISCELLANEOUS | \$276,000.00 | \$96,440.68 | \$179,559.32 |
| TOTAL | \$24,242,012.00 | \$23,814,092.68 | \$427,919.32 |
| 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 | \$25,518,134.68 | \$427,331.32 |

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GENERAL CURRENT EXPENSE (FUND 11)

REGULAR PROGRAMS - INSTRUCTION
105-1XX-101 PRESCHOOL - SALARIES OF TEACHERS
110-1XX-101 KINDERGARTEN - SALARIES OF TEACHERS
120-1XX-101 GRADES 1-5 -SALARIES OF TEACHERS
130-1XX-101 GRADES 6-8 -SALARIES OF TEACHERS
150-1XX-101 SALARIES OF TEACHERS
150-1XX-32X PURCHASED PROF. - ED. SERVICES
190-1XX-106 OTHER SALARIES FOR INSTRUCTION
190-1XX-32X PURCHASED PROF. - ED. SERVICES
190-1XX-34X PURCHASED TECHNICAL SERVICES
190-1XX-5XX OTHER PURCHASED SERVICES
190-1XX-61X GENERAL SUPPLIES
190-1XX-64X TEXTBOOKS
190-1XX-890 MISCELLANEOUS EXPENDITURES
1XX-1XX-XXX OTHER UNDISTRIBUTED INSTRUCTION

| | Appropriations | Expenditures | Encumbrances | Availabe Balance |
|--------------------------------------|----------------|--------------|----------------|------------------|
| | \$138,460.00 | \$.00 | \$138,460.00 | \$.00 |
| | \$646,431.00 | \$.00 | \$646,431.00 | \$.00 |
| | \$3,541,037.00 | \$.00 | \$3,541,037.00 | \$.00 |
| | \$2,399,028.00 | \$.00 | \$2,369,028.00 | \$30,000.00 |
| | \$7,000.00 | \$.00 | \$7,000.00 | \$.00 |
| | \$3,000.00 | \$.00 | \$.00 | \$3,000.00 |
| | \$392,571.00 | \$.00 | \$392,571.00 | \$.00 |
| | \$16,225.00 | \$.00 | \$4,000.00 | \$12,225.00 |
| | \$86,034.00 | \$9,237.45 | \$10,627.95 | \$66,168.60 |
| | \$225,563.00 | \$87,470.61 | \$67,743.85 | \$70,348.54 |
| | \$113,707.13 | \$18,290.66 | \$21,429.43 | \$73,987.04 |
| | \$86,743.55 | \$38,387.22 | \$.00 | \$48,356.33 |
| | \$22,494.50 | \$494.50 | \$625.00 | \$21,375.00 |
| | \$234,296.00 | \$9,200.62 | \$560.00 | \$224,535.38 |
| TOTAL REGULAR PROGRAMS - INSTRUCTION | \$7,912,590.18 | \$163,081.06 | \$7,199,513.23 | \$549,995.89 |

SPECIAL EDUCATION PROGRAMS:

LEARNING AND/OR LANGUAGE DISABILITIES
204-1XX-101 SALARIES OF TEACHERS
204-1XX-106 OTHER SALARIES FOR INSTRUCTION
204-1XX-5XX OTHER PURCHASED SERVICES
204-1XX-61X GENERAL SUPPLIES

| | | | | |
|-------|--------------|----------|--------------|-------------|
| | \$618,255.00 | \$.00 | \$618,255.00 | \$.00 |
| | \$44,953.00 | \$.00 | \$44,953.00 | \$.00 |
| | \$10,212.00 | \$.00 | \$.00 | \$10,212.00 |
| | \$1,260.00 | \$255.00 | \$998.38 | \$6.62 |
| TOTAL | \$674,680.00 | \$255.00 | \$664,206.38 | \$10,218.62 |

BEHAVIORAL DISABILITIES:

209-1XX-101 SALARIES OF TEACHERS
209-1XX-106 OTHER SALARIES FOR INSTRUCTION
209-1XX-XXX OTHER BEHAVIORAL DISABILITIES

| | | | | |
|-------|--------------|------------|--------------|----------|
| | \$151,772.00 | \$4,000.00 | \$147,772.00 | \$.00 |
| | \$23,824.00 | \$1,663.91 | \$22,160.09 | \$.00 |
| | \$900.00 | \$249.55 | \$.00 | \$650.45 |
| TOTAL | \$176,496.00 | \$5,913.46 | \$169,932.09 | \$650.45 |

RESOURCE ROOM/RESOURCE CENTER:

213-1XX-101 SALARIES OF TEACHERS
213-1XX-61X GENERAL SUPPLIES

| | | | | |
|-------|----------------|----------|----------------|------------|
| | \$1,561,138.00 | \$.00 | \$1,561,138.00 | \$.00 |
| | \$5,600.00 | \$700.71 | \$3,293.28 | \$1,606.01 |
| TOTAL | \$1,566,738.00 | \$700.71 | \$1,564,431.28 | \$1,606.01 |

PRESCHOOL DISABILITIES - FULL-TIME:

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|----------------|-------------------|
| 216-1XX-101 SALARIES OF TEACHERS | \$225,207.00 | \$0.00 | \$225,207.00 | \$0.00 |
| 216-1XX-106 OTHER SALARIES FOR INSTRUCTION | \$157,863.00 | \$0.00 | \$157,863.00 | \$0.00 |
| 216-1XX-5XX OTHER PURCHASED SERVICES | \$3,150.00 | \$0.00 | \$3,110.00 | \$40.00 |
| 216-1XX-XXX OTHER PRESCHOOL DISABILITIES - FULL-TIME: | \$1,300.00 | \$56.72 | \$925.35 | \$317.93 |
| TOTAL | \$387,520.00 | \$56.72 | \$387,105.35 | \$357.93 |
| TOTAL SPECIAL EDUCATION - INSTRUCTION | \$2,805,434.00 | \$6,925.89 | \$2,785,675.10 | \$12,833.01 |
| BASIC SKILLS/REMEDIAL - INSTRUCTION | | | | |
| 230-1XX-101 SALARIES OF TEACHERS | \$548,372.00 | \$0.00 | \$548,372.00 | \$0.00 |
| 230-1XX-61X GENERAL SUPPLIES | \$1,650.00 | \$384.51 | \$498.45 | \$767.04 |
| TOTAL | \$550,022.00 | \$384.51 | \$548,870.45 | \$767.04 |
| BILINGUAL EDUCATION - INSTRUCTION | | | | |
| 240-1XX-61X GENERAL SUPPLIES | \$2,500.00 | \$100.15 | \$551.64 | \$1,848.21 |
| 240-1XX-64X TEXTBOOKS | \$900.00 | \$0.00 | \$0.00 | \$900.00 |
| 24X-1XX-XXX OTHER BILINGUAL EDUCATION - INSTRUCTION | \$455,146.00 | \$0.00 | \$455,146.00 | \$0.00 |
| TOTAL | \$458,546.00 | \$100.15 | \$455,697.64 | \$2,748.21 |
| SCHOOL SPONS. COCURRICULAR ACTIVITIES - INSTRUCTION | | | | |
| 401-100-1XX SALARIES | \$88,760.00 | \$0.00 | \$88,760.00 | \$0.00 |
| 401-100-6XX SUPPLIES AND MATERIALS | \$4,000.00 | \$3,900.00 | \$0.00 | \$100.00 |
| 401-1XX-8XX OTHER OBJECTS | \$2,500.00 | \$0.00 | \$355.00 | \$2,145.00 |
| TOTAL | \$95,260.00 | \$3,900.00 | \$89,115.00 | \$2,245.00 |
| SCHOOL SPONSORED ATHLETICS - INSTRUCTION | | | | |
| 402-1XX-1XX SALARIES | \$31,300.00 | \$0.00 | \$31,300.00 | \$0.00 |
| 402-1XX-5XX PURCHASED SERVICES | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 402-1XX-6XX SUPPLIES AND MATERIALS | \$3,745.00 | \$541.80 | \$1,698.11 | \$1,505.09 |
| 402-1XX-8XX OTHER OBJECTS | \$700.00 | \$0.00 | \$0.00 | \$700.00 |
| TOTAL | \$40,745.00 | \$541.80 | \$32,998.11 | \$7,205.09 |
| SUMMER SCHOOL PROGRAMS | | | | |
| 422-100-101 SALARIES OF TEACHERS | \$44,500.00 | \$34,700.00 | \$5,400.00 | \$4,400.00 |
| 422-100-106 OTHER SALARIES OF INSTRUCTION | \$9,500.00 | \$4,909.13 | \$4,590.87 | \$0.00 |
| TOTAL SUMMER SCHOOL INSTRUCTION | \$54,000.00 | \$39,609.13 | \$9,990.87 | \$4,400.00 |
| SUMMER SCHOOL - SUPPORT SVCS | | | | |

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| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|--------------|--------------|-------------------|
| 422-200-100 SALARIES | \$5,500.00 | \$3,600.00 | \$1,900.00 | \$0.00 |
| TOTAL SUMMER SCHOOL - SUPPORT SVCS | \$5,500.00 | \$3,600.00 | \$1,900.00 | \$0.00 |
| TOTAL SUMMER SCHOOL | \$59,500.00 | \$43,209.13 | \$11,890.87 | \$4,400.00 |
| OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION | \$54,000.00 | \$0.00 | \$24,000.00 | \$30,000.00 |
| 4XX-1XX-1XX SALARIES | \$54,000.00 | \$0.00 | \$24,000.00 | \$30,000.00 |
| TOTAL | \$54,000.00 | \$0.00 | \$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 | \$0.00 | \$597,672.00 | \$668,377.00 |
| 000-1XX-565 TUITION TO CSSD & REG. DAY SCHOOL | \$164,325.00 | \$5,850.00 | \$108,858.00 | \$49,617.00 |
| 000-1XX-566 TUITION TO PRIV. SCH. FOR HANDIC. W/I ST | \$455,324.00 | \$64,484.57 | \$281,115.93 | \$109,723.50 |
| TOTAL | \$1,885,698.00 | \$70,334.57 | \$987,645.93 | \$827,717.50 |
| ATTENDANCE AND SOCIAL WORK SERVICES | | | | |
| 000-211-1XX SALARIES | \$104,658.00 | \$4,283.47 | \$100,374.53 | \$0.00 |
| 000-211-171 SALARIES OF DROP-OUT PREVENTION OFFICER/CO | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-172 SALARIES OF FAMILY SUPPORT TEAMS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-173 SALARIES OF FAMILY LIAISONS/COMM. PARENT I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-174 SALARIES OF COMMUNITY/SCHOOL COORDINATORS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-211-3XX PURCHASED PROF. AND TECH. SERVICES | \$9,600.00 | \$9,600.00 | \$0.00 | \$0.00 |
| TOTAL | \$114,258.00 | \$13,883.47 | \$100,374.53 | \$0.00 |
| HEALTH SERVICES | | | | |
| 000-213-1XX SALARIES | \$194,180.00 | \$0.00 | \$194,180.00 | \$0.00 |
| 000-213-175 SALARIES OF SOCIAL SERVICES COORDINATORS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 000-213-3XX PURCHASED PROF. AND TECH. SERVICES | \$4,600.00 | \$0.00 | \$4,000.00 | \$600.00 |
| 000-213-5XX OTHER PURCHASED SERVICES | \$10,000.00 | \$0.00 | \$625.00 | \$9,375.00 |
| 000-213-6XX SUPPLIES AND MATERIALS | \$9,500.00 | \$29.30 | \$5,528.24 | \$3,942.46 |
| TOTAL | \$218,280.00 | \$29.30 | \$204,333.24 | \$13,917.46 |
| OTHER SUPP. SERV. STUDENTS-RELATED SERVICES | | | | |
| 000-216-1XX SALARIES | \$508,496.00 | \$1,138.00 | \$507,358.00 | \$0.00 |
| 000-216-32X PURCHASED PROF. - EDUCATIONAL SERVICES | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 |
| 000-216-6XX SUPPLIES AND MATERIALS | \$2,000.00 | \$287.41 | \$947.90 | \$764.69 |
| TOTAL | \$512,996.00 | \$1,425.41 | \$508,305.90 | \$3,264.69 |

| | Appropriations | Expenditures | Encumbrances | Availible Balance |
|--|----------------|--------------|----------------|-------------------|
| OTHER SUPP. SERV. STUDENTS-EXTRA SERVICES | | | | |
| 000-217-1XX SALARIES | \$933,853.00 | \$4,874.13 | \$928,978.87 | \$.00 |
| 000-217-32X PURCHASED PROF. - EDUCATIONAL SERVICES | \$584,627.00 | \$13,856.25 | \$274,126.75 | \$296,644.00 |
| 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 | \$18,730.38 | \$1,203,105.62 | \$300,144.00 |
| OTHER SUPP. SERV. - STUDENTS - REGULAR | | | | |
| 000-218-104 SALARIES OF OTHER PROFESSIONAL STAFF | \$370,309.00 | \$3,398.35 | \$366,910.65 | \$.00 |
| 000-218-32X PURCHASED PROF. - ED. SERVICES | \$30,000.00 | \$.00 | \$30,000.00 | \$.00 |
| 000-218-6XX SUPPLIES AND MATERIALS | \$1,400.00 | \$.00 | \$499.12 | \$900.88 |
| 000-218-8XX OTHER OBJECTS | \$1,080.00 | \$.00 | \$.00 | \$1,080.00 |
| TOTAL | \$402,789.00 | \$3,398.35 | \$397,409.77 | \$1,980.88 |
| OTHER SUPPORT SERVICES - STUDENTS-SPECIAL | | | | |
| 000-219-104 SALARIES OF OTHER PROFESSIONAL STAFF | \$503,706.00 | \$12,710.89 | \$490,995.11 | \$.00 |
| 000-219-105 SALARIES OF SECR. AND CLERICAL ASSTS. | \$115,440.00 | \$15,675.75 | \$99,764.25 | \$.00 |
| 000-219-32X PURCHASED PROF. - ED. SERVICES | \$147,860.00 | \$.00 | \$61,250.00 | \$86,610.00 |
| 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 | \$181.30 | \$292.05 | \$4,126.65 |
| 000-219-8XX OTHER PROJECTS | \$3,400.00 | \$2,755.00 | \$.00 | \$645.00 |
| TOTAL | \$796,866.00 | \$37,616.65 | \$652,301.41 | \$106,947.94 |
| IMPROVEMENT OF INSTRUCTION SERVICES/ | | | | |
| 000-221-102 SALARIES OF SUPERVISORS OF INSTR. | \$72,777.00 | \$12,105.72 | \$60,671.28 | \$.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 | \$76,690.72 | \$87,671.28 | \$36,555.00 |
| EDUCATIONAL MEDIA SERVICES/SCHOOL LIBRARY | | | | |
| 000-222-1XX SALARIES | \$170,256.00 | \$.00 | \$158,956.00 | \$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 |

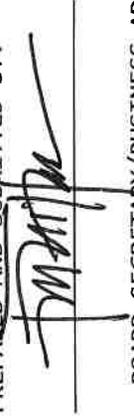
| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|----------------|--------------|--------------|-------------------|
| 000-222-5XX OTHER PURCHASED SERVICES. | \$9,550.00 | \$6,315.08 | \$.00 | \$3,234.92 |
| 000-222-6XX SUPPLIES AND MATERIALS | \$7,365.71 | \$1,343.92 | \$1,022.01 | \$4,999.78 |
| TOTAL | \$190,671.71 | \$7,659.00 | \$159,978.01 | \$23,034.70 |
| 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 PURCHASED PROF. AND TECH. SERVICES | \$14,000.00 | \$.00 | \$1,125.00 | \$12,875.00 |
| 000-223-5XX OTHER PURCHASED SERVICES | \$11,500.00 | \$750.00 | \$302.64 | \$10,447.36 |
| 000-223-6XX SUPPLIES AND MATERIALS | \$5,000.00 | \$.00 | \$.00 | \$5,000.00 |
| TOTAL | \$76,500.00 | \$44,722.00 | \$1,427.64 | \$30,350.36 |
| SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | |
| 000-23X-1XX SALARIES | \$326,484.00 | \$54,427.16 | \$272,056.84 | \$.00 |
| 000-23X-331 LEGAL SERVICES | \$61,000.00 | \$777.00 | \$52,223.00 | \$8,000.00 |
| 000-23X-332 AUDIT FEES | \$36,000.00 | \$.00 | \$36,000.00 | \$.00 |
| 000-230-334 ARCHITECTURAL/ENGINEERING SERVICES | \$7,000.00 | \$.00 | \$.00 | \$7,000.00 |
| 000-23X-33X OTHER PURCHASED PROF. SERVICES | \$13,000.00 | \$5,515.00 | \$6,850.00 | \$635.00 |
| 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 | \$18,963.42 | \$16,351.42 | \$4,935.16 |
| 000-23X-585 BOE OTHER PURCHASED SERVICES | \$4,000.00 | \$.00 | \$2,162.88 | \$1,837.12 |
| 000-23X-5XX OTHER PURCHASED SERVICES | \$60,500.00 | \$35,397.45 | \$2,983.95 | \$22,118.60 |
| 000-23X-610 GENERAL SUPPLIES | \$3,000.00 | \$32.49 | \$.00 | \$2,967.51 |
| 000-23X-630 BOE MEETING SUPPLIES | \$1,750.00 | \$450.00 | \$.00 | \$1,300.00 |
| 000-23X-890 MISCELLANEOUS EXPENDITURES | \$5,300.00 | \$3,659.00 | \$.00 | \$1,641.00 |
| 000-23X-895 BOE MEMBERSHIP DUES AND FEES | \$11,500.00 | \$10,567.17 | \$.00 | \$932.83 |
| TOTAL | \$583,201.00 | \$133,148.69 | \$390,536.09 | \$59,516.22 |
| SUPPORT SERVICES - SCHOOL ADMIN. | | | | |
| 000-24X-103 SALARIES OF PRINCIPALS/ASST. PRINCIPALS | \$531,535.00 | \$88,417.04 | \$443,117.96 | \$.00 |
| 000-24X-104 SALARIES OF OTHER PROFESSIONAL STAFF | \$146,544.00 | \$24,376.64 | \$122,167.36 | \$.00 |
| 000-24X-105 SALARIES OF SECR. AND CLERICAL ASST. | \$155,098.00 | \$25,849.64 | \$129,248.36 | \$.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 | \$2,357.73 | \$2,938.06 | \$7,204.21 |
| 000-24X-6XX SUPPLIES AND MATERIALS | \$23,288.67 | \$11,135.95 | \$6,188.00 | \$5,964.72 |
| 000-24X-8XX OTHER OBJECTS | \$19,100.00 | \$3,988.00 | \$.00 | \$15,112.00 |
| TOTAL | \$890,065.67 | \$156,375.00 | \$703,659.74 | \$30,030.93 |
| SUPPORT SERVICES - CENTRAL SERVICES | | | | |
| 000-251-100 SALARIES | \$385,632.00 | \$63,768.28 | \$321,863.72 | \$.00 |
| 000-251-34X PURCHASED TECHNICAL SERVICES | \$29,000.00 | \$23,339.51 | \$5,431.25 | \$229.24 |
| 000-251-592 MISC. PURCHASED SERVICES | \$11,500.00 | \$.00 | \$.00 | \$11,500.00 |

| | Appropriations | Expenditures | Encumbrances | Avai lable Balance |
|--|----------------|--------------|----------------|--------------------|
| 000-251-5XX OTHER PURCHASED SERVICES | \$3,000.00 | \$.00 | \$47.34 | \$2,952.66 |
| 000-251-6XX SUPPLIES AND MATERIALS | \$4,563.69 | \$247.69 | \$703.51 | \$3,612.49 |
| 000-251-890 MISCELLANEOUS EXPENDITURES | \$4,900.00 | \$1,525.00 | \$.00 | \$3,375.00 |
| TOTAL | \$438,595.69 | \$88,880.48 | \$328,045.82 | \$21,669.39 |
| SUPPORT SERVICES - ADMINISTRATIVE INFO TECH SERVICES | | | | |
| 000-252-100 SALARIES | \$127,559.00 | \$21,809.23 | \$105,749.77 | \$.00 |
| 000-252-34X PURCHASED TECHNICAL SERVICES | \$33,340.00 | \$4,570.00 | \$2,640.00 | \$26,130.00 |
| 000-252-5XX OTHER PURCHASED SERVICES | \$1,800.00 | \$.00 | \$1,124.90 | \$675.10 |
| 000-252-6XX SUPPLIES AND MATERIALS | \$7,917.40 | \$400.23 | \$1,096.27 | \$6,420.90 |
| 000-252-8XX OTHER OBJECTS | \$500.00 | \$.00 | \$.00 | \$500.00 |
| TOTAL | \$171,116.40 | \$26,779.46 | \$110,610.94 | \$33,726.00 |
| OPERATION AND MAINTENANCE OF SCHOOL FACILITIES | | | | |
| 000-261-1XX SALARIES | \$182,118.00 | \$29,152.94 | \$152,965.06 | \$.00 |
| 000-261-61X GENERAL SUPPLIES | \$71,737.06 | \$4,016.67 | \$18,455.43 | \$49,264.96 |
| 000-261-8XX OTHER OBJECTS | \$2,500.00 | \$1,205.00 | \$1,090.00 | \$205.00 |
| 000-261-XXX REQUIRED MAINTENANCE UPDATE | \$186,318.96 | \$28,254.44 | \$41,953.46 | \$116,111.06 |
| TOTAL REQUIRED MAINT FOR SCHOOL FACILITIES | \$442,674.02 | \$62,629.05 | \$214,463.95 | \$165,581.02 |
| CUSTODIAL SERVICES | | | | |
| 000-262-107 SALARIES OF NON-INSTRUCTIONAL AIDES | \$119,569.00 | \$.00 | \$119,569.00 | \$.00 |
| 000-262-1XX SALARIES | \$625,300.00 | \$101,488.12 | \$523,811.88 | \$.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 | \$1,597.75 | \$10,291.25 | \$5,611.00 |
| 000-262-49X OTHER PURCHASED PROPERTY SERV. | \$22,600.00 | \$1,371.04 | \$17,628.96 | \$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 | \$2,765.56 | \$6,277.53 | \$37,956.91 |
| 000-262-621 ENERGY (NATURAL GAS) | \$175,000.00 | \$1,094.85 | \$173,905.15 | \$.00 |
| 000-262-626 ENERGY (GASOLINE) | \$8,000.00 | \$173.00 | \$5,827.00 | \$2,000.00 |
| 000-262-62X ENERGY (HEAT AND ELECTRICITY) | \$282,119.00 | \$33,235.64 | \$248,764.36 | \$119.00 |
| 000-262-8XX OTHER OBJECTS | \$3,500.00 | \$.00 | \$.00 | \$3,500.00 |
| TOTAL CUSTODIAL SERVICES | \$1,623,050.00 | \$417,211.38 | \$1,106,075.13 | \$99,763.49 |
| CARE AND UPKEEP OF GROUNDS | | | | |
| 000-263-420 CLEANING, REPAIR, AND MAINT. SERVICES | \$81,000.00 | \$625.00 | \$60,078.00 | \$20,297.00 |
| 000-263-610 GENERAL SUPPLIES | \$7,000.00 | \$.00 | \$3,590.00 | \$3,410.00 |
| TOTAL CARE AND UPKEEP OF GROUNDS | \$88,000.00 | \$625.00 | \$63,668.00 | \$23,707.00 |
| SECURITY | | | | |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|----------------|-----------------|-------------------|
| 000-266-300 PURCHASED PROFESSIONAL AND TECHNICAL SERVI | \$7,500.00 | \$.00 | \$1,070.00 | \$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 | \$.00 | \$1,070.00 | \$17,430.00 |
| OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | |
| 000-26X-XXX OTHER UNDIST. EXPEND. OPERATION & MAINTEN | \$10,300.00 | \$.00 | \$2,300.00 | \$8,000.00 |
| TOTAL | \$10,300.00 | \$.00 | \$2,300.00 | \$8,000.00 |
| STUDENT TRANSPORTATION SERV. | | | | |
| 000-270-107 SALARIES OF NON-INSTRUCTIONAL AIDES | \$9,895.00 | \$.00 | \$9,895.00 | \$.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 | \$.00 | \$92,000.00 | \$.00 |
| 000-27X-512 CONTRACTED SERV. (OTHER THAN HM/SC) VEND. | \$34,000.00 | \$.00 | \$23,375.00 | \$10,625.00 |
| 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 | \$.00 | \$506,000.00 | \$.00 |
| TOTAL | \$716,895.00 | \$.00 | \$706,270.00 | \$10,625.00 |
| UNALLOCATED BENEFITS | | | | |
| 000-291-22X SOCIAL SECURITY CONTRIBUTIONS | \$295,000.00 | \$23,384.66 | \$.00 | \$271,615.34 |
| 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 | \$.00 | \$.00 | \$39,000.00 |
| 000-291-26X WORKMEN'S COMPENSATION | \$79,145.00 | \$9,048.00 | \$45,643.00 | \$24,454.00 |
| 000-291-27X HEALTH BENEFITS | \$3,873,455.00 | \$600,820.39 | \$3,245,991.07 | \$26,643.54 |
| 000-291-28X TUITION REIMBURSEMENT | \$15,000.00 | \$1,300.00 | \$.00 | \$13,700.00 |
| 000-291-299 UNUSED SICK PAYMENT RETIRE/TERM | \$25,000.00 | \$.00 | \$25,000.00 | \$.00 |
| 000-291-2XX OTHER EMPLOYEE BENEFITS | \$10,000.00 | \$213.00 | \$1,912.00 | \$7,875.00 |
| TOTAL UNALLOCATED BENEFITS | \$4,646,100.00 | \$634,766.05 | \$3,318,546.07 | \$692,787.88 |
| TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS | \$4,646,100.00 | \$634,766.05 | \$3,318,546.07 | \$692,787.88 |
| OTHER UNDISTRIBUTED EXPENDITURES | \$8,600.00 | \$7,600.00 | \$.00 | \$1,000.00 |
| TOTAL UNDISTRIBUTED EXPENDITURES | \$15,558,053.49 | \$1,802,504.96 | \$11,247,799.07 | \$2,507,749.46 |
| TOTAL GENERAL CURRENT EXPENSE EXPENDITURES | \$27,534,150.67 | \$2,020,647.50 | \$22,395,559.47 | \$3,117,943.70 |
| TOTAL GEN. CURRENT EXP. EXPENDITURES AND TRANSFERS | \$27,534,150.67 | \$2,020,647.50 | \$22,395,559.47 | \$3,117,943.70 |
| RESERVE ACCOUNT | | | | |
| 999-999-999 PRIOR YEAR RESERVE | \$.00 | \$18,008.32 | \$.00 | (\$18,008.32-) |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|--|-----------------|----------------|-----------------|-------------------|
| TOTAL GEN. CURRENT EXP. EXPEND., TRANSFERS AND RESERVE | \$27,534,150.67 | \$2,038,655.82 | \$22,395,559.47 | \$3,099,935.38 |
| 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 | \$.00 | \$3,002.44 | \$.00 |
| XXX-XXX-73X OTHER EQUIPMENT | \$30,106.00 | \$3,906.00 | \$.00 | \$26,200.00 |
| TOTAL EQUIPMENT | \$45,108.44 | \$3,906.00 | \$3,002.44 | \$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 | \$452,938.78 | \$166,320.64 | \$280,740.58 |
| TOTAL | \$914,941.00 | \$452,938.78 | \$166,320.64 | \$295,681.58 |
| TOTAL CAPITAL OUTLAY EXPENDITURES | \$960,049.44 | \$456,844.78 | \$169,323.08 | \$333,881.58 |
| TOTAL CAPITAL OUTLAY EXPENDITURES AND RESERVES | \$960,049.44 | \$456,844.78 | \$169,323.08 | \$333,881.58 |
| TOTAL GENERAL FUND NOT INCLUDING RESERVES | \$28,494,200.11 | \$2,477,492.28 | \$22,564,882.55 | \$3,451,825.28 |

PREPARED AND SUBMITTED BY:



BOARD SECRETARY/BUSINESS ADMINISTRATOR

DATE

9/5/2025



"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)."

ASSETS AND RESOURCES

| | | |
|----------------------|--|----------------|
| ASSETS: | | |
| 101 | CASH IN BANK | \$185,304.73 |
| 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) |
| 131 | INTERFUND LOANS RECEIVABLE | \$33,763.82 |
| | OTHER CURRENT ASSETS | \$8,759.00 |
| RESOURCES: | | |
| 301 | ESTIMATED REVENUES | \$730,793.00 |
| 302 | LESS REVENUES | (\$7,825.00) |
| | TOTAL ASSETS AND RESOURCES | \$722,968.00 |
| | LIABILITIES AND FUND EQUITY | \$950,795.55 |
| LIABILITIES: | | |
| 101 | CASH OVERDRAFT | \$.00 |
| 411 | INTERGOVERNMENTAL ACCOUNTS PAYABLE - STATE | \$.00 |
| 412 | INTERGOVERNMENTAL ACCOUNTS PAYABLE - FEDERAL | \$.00 |
| 421 | ACCOUNTS PAYABLE | \$57,091.94 |
| 431 | CONTRACTS PAYABLE | \$.00 |
| 451 | LOANS PAYABLE | \$.00 |
| 481 | DEFERRED REVENUES | \$135,059.16 |
| | OTHER CURRENT LIABILITIES | \$.00 |
| | TOTAL LIABILITIES | \$192,151.10 |

FUND BALANCE:

| | | | |
|-----|--|--------------|---|
| 753 | RESERVE FOR ENCUMBRANCES - CURRENT YEAR | \$363,839.70 | |
| 754 | RESERVE FOR ENCUMBRANCES - PRIOR YEAR | \$33,177.90 | |
| | 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 | \$5,326.45 | |
| 603 | ENCUMBRANCES | \$369,166.15 | (|
| | | \$361,626.85 |) |

UNAPPROPRIATED:

| | | | |
|-----|----------------------------|------------|--|
| 770 | FUND BALANCE, JULY 1, 2025 | \$.00 | |
| 303 | BUDGETED FUND BALANCE | (\$.00) | |

TOTAL FUND BALANCE

\$758,644.45

TOTAL LIABILITIES AND FUND EQUITY

\$950,795.55

REVENUE/SOURCES OF FUNDS:

| | Budgeted Estimated | Actual to Date | NOTE: Over Or (Under) | Unrealized Balance |
|--|--------------------|----------------|-----------------------|--------------------|
| TRANSFERS FROM OPERATING BUDGET PRE-K | | | | |
| 1310 TUITION - PRESCHOOL | \$0.00 | \$0.00 | | \$0.00 |
| 1320 TUITION FROM LEA'S - PRESCHOOL | \$0.00 | \$0.00 | | \$0.00 |
| 1760 STUDENT ACTIVITY FUND | \$500.00 | \$0.00 | Under | \$500.00 |
| 1770 SCHOLARSHIP FUND | \$0.00 | \$0.00 | | \$0.00 |
| 1921 DIGITAL DIVIDE | \$0.00 | \$0.00 | | \$0.00 |
| FROM LOCAL SOURCES | \$276,630.00 | \$1,630.00 | Under | \$275,000.00 |
| UNRESTRICTED GRANTS IN AID | \$0.00 | \$0.00 | | \$0.00 |
| FROM INTERMEDIATE SOURCES | \$0.00 | \$0.00 | | \$0.00 |
| 3212 NONPUBLIC TEACHER STEM GRANT | \$0.00 | \$0.00 | | \$0.00 |
| 3218 PRESCHOOL EDUCATION AID - PR YR CARRYOVER | \$0.00 | \$0.00 | | \$0.00 |
| 3257 SDA EMERGENT NEEDS AND CAP MAINT | \$0.00 | \$0.00 | | \$0.00 |
| 3258 PRESCHOOL AND CHARTER SECURITY COMPLIANCE | \$0.00 | \$0.00 | | \$0.00 |
| 3259 PRESCHOOL FACILITIES LEAD REMEDIATION | \$0.00 | \$0.00 | | \$0.00 |
| 3700 STATE GRANTS THROUGH INTERMEDIATE SOURCES | \$0.00 | \$0.00 | | \$0.00 |
| 3XXX OTHER STATE AIDS | \$103,355.00 | \$6,195.00 | Under | \$97,160.00 |
| FROM STATE SOURCES | \$56,020.00 | \$0.00 | Under | \$56,020.00 |
| TITLE I | \$294,288.00 | \$0.00 | Under | \$294,288.00 |
| IDEA | \$0.00 | \$0.00 | | \$0.00 |
| PERKINS GRANT | \$0.00 | \$0.00 | | \$0.00 |
| TITLE II | \$0.00 | \$0.00 | | \$0.00 |
| TITLE III | \$0.00 | \$0.00 | | \$0.00 |
| TITLE IV | \$0.00 | \$0.00 | | \$0.00 |
| FROM FEDERAL SOURCES | \$0.00 | \$0.00 | | \$0.00 |
| 4409 ARP-IDEA PRESCHOOL | \$0.00 | \$0.00 | | \$0.00 |
| 4417-4418 REAP GRANT | \$0.00 | \$0.00 | | \$0.00 |
| 4419 ARP-IDEA BASIC | \$0.00 | \$0.00 | | \$0.00 |
| 4500 OTHER RESTRICTED GRANTS | \$0.00 | \$0.00 | | \$0.00 |
| 4503 21ST CENTURY | \$0.00 | \$0.00 | | \$0.00 |
| 4526 FEMA - SUPERSTORM SANDY | \$0.00 | \$0.00 | | \$0.00 |
| 4530 CARES ACT | \$0.00 | \$0.00 | | \$0.00 |
| 4531 CARES DIGITAL DIVIDE | \$0.00 | \$0.00 | | \$0.00 |
| 4532 CORONAVIRUS RELIEF FUND | \$0.00 | \$0.00 | | \$0.00 |
| 4533 STUDENT LEARNING LOSS GRANT | \$0.00 | \$0.00 | | \$0.00 |
| 4534 CCRSA ESSER II | \$0.00 | \$0.00 | | \$0.00 |
| 4535 CCRSA LEARNING ACCEL | \$0.00 | \$0.00 | | \$0.00 |
| 4536 CCRSA MENTAL HEALTH | \$0.00 | \$0.00 | | \$0.00 |
| 4537 ACSERS | \$0.00 | \$0.00 | | \$0.00 |
| 4540 ARP ESSER | \$0.00 | \$0.00 | | \$0.00 |
| 4541 ARP ESSER ACCEL, LEARNING AND SUPPORT | \$0.00 | \$0.00 | | \$0.00 |
| 4542 ARP ESSER SUMMER LEARNING AND ENRICHMENT | \$0.00 | \$0.00 | | \$0.00 |
| 4543 ARP ESSER BEYOND THE SCHOOL DAY | \$0.00 | \$0.00 | | \$0.00 |
| 4544 ARP ESSER NJTSS | \$0.00 | \$0.00 | | \$0.00 |
| 4545 ARP HOMELESS CHILDREN AND YOUTH I | \$0.00 | \$0.00 | | \$0.00 |
| 4546 ARP HOMELESS CHILDREN AND YOUTH II | \$0.00 | \$0.00 | | \$0.00 |

| | | | | |
|---------------------------------------|---------------------|-------------------|-----------------------|---------------------|
| 4600 REVENUE FOR/ON BEHALF OF THE LEA | Budgeted Estimated | Actual to Date | NOTE: Over Or (Under) | Unrealized Balance |
| 4700 GRANTS-IN-AID FROM FEDERAL GOVT | \$0.00 | \$0.00 | | \$0.00 |
| 4800 REVENUE IN LIEU OF TAXES | \$0.00 | \$0.00 | | \$0.00 |
| TOTAL REVENUE/SOURCES OF FUNDS | \$730,793.00 | \$7,825.00 | Under | \$722,968.00 |

| | | | | |
|----------------------|-----------------------|---------------------|---------------------|--------------------------|
| EXPENDITURES: | Appropriations | Expenditures | Encumbrances | AvaiTable Balance |
|----------------------|-----------------------|---------------------|---------------------|--------------------------|

| | | | | |
|-----------------------|--------------|--------|--------|--------------|
| LOCAL PROJECTS | \$275,000.00 | \$0.00 | \$0.00 | \$275,000.00 |
| STUDENT ACTIVITY FUND | \$500.00 | \$0.00 | \$0.00 | \$500.00 |
| SCHOLARSHIP FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | |
|------------------------------------|--------|--------|--------|--------|
| STATE PROJECTS | | | | |
| EARLY CHILDHOOD PROGRAM AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DEMONSTRABLY EFFECTIVE PROGRAM AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DISTANCE LEARNING NETWORK AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| INSTRUCTIONAL SUPPLEMENT AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| STATE PROJECTS CARRYOVER | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DISTANCE LEARNING CARRYOVER | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | |
|--------------------------|--------|--------|--------|--------|
| PRIVATE INDUSTRY COUNCIL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NON PUBLIC TEACHER STEM | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | |
|--|---------------------|-------------------|--------------------|----------------|
| NJ NONPUBLIC TEXTBOOKS | \$3,615.00 | \$2,746.45 | \$821.70 | \$46.85 |
| NJ NONPUBLIC AUXILIARY SERVICES | \$9,604.00 | \$0.00 | \$9,604.00 | \$0.00 |
| NJ NONPUBLIC HANDICAPPED SERVICES | \$9,556.00 | \$0.00 | \$9,556.00 | \$0.00 |
| NJ NONPUBLIC NURSING SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NJ NONPUBLIC TECHNOLOGY INITIATIVE | \$2,580.00 | \$2,580.00 | \$0.00 | \$0.00 |
| NJ NONPUBLIC SECURITY AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADULT EDUCATION - STATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| VOCATIONAL EDUCATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CONTRIBUTION TO MSR - OTHER STATE PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TARGETED AT-RISK AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER STATE PROJECTS | \$78,000.00 | \$0.00 | \$78,000.00 | \$0.00 |
| TOTAL STATE PROJECTS | \$103,355.00 | \$5,326.45 | \$97,981.70 | \$46.85 |

| | | | | |
|----------------------|--------|--------|--------|--------|
| FEDERAL PROJECTS | | | | |
| ARP-IDEA BASIC GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP IDEA PRESCHOOL | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CLASS SIZE REDUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Closter Board of Education
 Board Secretary Report
 SPECIAL REVENUE FUNDS - Fund 20
 Interim Statements
 August 2025

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|--------------|-------------------|
| TITLE I | \$56,020.00 | \$0.00 | \$31,570.00 | \$24,450.00 |
| TITLE II | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NCLB TITLE III | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NCLB TITLE IV | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NCLB TITLE V | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NCLB TITLE VI | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| I.D.E.A. PART B (HANDICAPPED) | \$294,288.00 | \$0.00 | \$234,288.00 | \$60,000.00 |
| VOCATIONAL EDUCATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| GRANTS IN AID OTHER AGENCIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CARES ACT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DIGITAL DIVIDE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CORONAVIRUS RELIEF FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| STUDENT LEARNING LOSS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NONPUBLIC TECHNOLOGY CRF | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CRRSA ACT ESSER II | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CRRSA ACT LEARNING ACCELERATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CRRSA ACT MENTAL HEALTH | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ACSERS PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER ACCEL LEARNING AND SUPPORT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER SUMMER LEARNING AND ENRICHMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER BEYOND THE SCHOOL DAY | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER NJTSS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER SDA EMERGENT NEEDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER PRESCHOOL AND CHARTER SECURITY COMPLIANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP-ESSER PRESCHOOL FACILITIES LEAD REMEDIATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP HOMELESS CHILDREN AND YOUTH I | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ARP HOMELESS CHILDREN AND YOUTH II | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADULT EDUCATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER FEDERAL PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTHER SPECIAL PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CONTRIBUTION TO MSR - OTHER FEDERAL PROJECTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL FEDERAL PROJECTS | \$350,308.00 | \$0.00 | \$265,858.00 | \$84,450.00 |
| TOTAL EXPENDITURES | \$729,163.00 | \$5,326.45 | \$363,839.70 | \$359,996.85 |
| FEDERAL PROJECTS | | | | |
| 999-XXX-XXX PRIOR YEAR PURCHASE ORDERS | \$47,767.90 | \$14,590.00 | \$33,177.90 | \$0.00 |
| 999-999-999 PRIOR YEAR RESERVE | \$0.00 | \$0.00 | \$57,091.94 | (\$57,091.94-) |
| TOTAL EXPENDITURES AND RESERVE | \$776,930.90 | \$19,916.45 | \$454,109.54 | \$302,904.91 |
| TOTAL SPECIAL FUND NOT INCLUDING RESERVES | \$729,163.00 | \$5,326.45 | \$363,839.70 | \$359,996.85 |

PREPARED AND SUBMITTED BY:

Available
Balance

Encumbrances

Expenditures

Appropriations

9/5/25

[Signature]

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 VIOLATION
OF N.J.A.C. 6A:23-2.11 (A)."

ASSETS AND RESOURCES

ASSETS:

| | | | |
|----------|---|----------------|--|
| 101 | CASH IN BANK | \$3,037,978.71 | |
| 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) | |
| 131 | INTERFUND LOANS RECEIVABLE | \$.00 | |
| 161 | BOND PROCEEDS RECEIVABLE | \$.00 | |
| | OTHER CURRENT ASSETS | \$.00 | |

RESOURCES:

| | | | |
|-----|----------------------------|-----------------|--|
| 301 | ESTIMATED REVENUES | \$.00 | |
| 302 | LESS REVENUES | (\$17,034.74) | |
| | TOTAL ASSETS AND RESOURCES | \$3,020,943.97 | |

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 | | \$798,866.54 |
| 751, 752, | 76X OTHER RESERVES | | \$.00 |
| 601 | APPROPRIATIONS | \$800,506.54 | |
| 602 | LESS: EXPENDITURES | \$1,640.00 | |
| 603 | ENCUMBRANCES | (\$800,506.54) | \$.00 |
| | TOTAL APPROPRIATED | | \$798,866.54 |

UNAPPROPRIATED:

| | | | |
|-----|----------------------------|--|----------------|
| 770 | FUND BALANCE, JULY 1, 2025 | | \$4,469,012.42 |
| 771 | FUND BALANCE - DESIGNATED | | \$.00 |
| 303 | BUDGETED FUND BALANCE | | (\$.00) |
| | TOTAL FUND BALANCE | | \$5,267,878.96 |

TOTAL LIABILITIES AND FUND EQUITY

\$3,020,943.97

Closter Board of Education
Board Secretary Report
CAPITAL PROJECTS FUNDS - Fund 30
Interim Statements
August 2025

August 31, 2025 (Sun)
Budget Year: 2026

(2025/09/04-Thu-12:07pm)

| | Budgeted Estimated | Actual to Date | NOTE: Over Or (Under) | Unrealized Balance |
|---|---------------------|--------------------|-----------------------|------------------------|
| REVENUE/SOURCES OF FUNDS: | | | | |
| 15XX INTEREST | \$.00 | \$17,034.74 | Over | (\$17,034.74-) |
| 51XX SALE OF BONDS | \$.00 | \$.00 | | \$.00 |
| 52XX TRANSFERS FROM OTHER FUNDS | \$.00 | \$.00 | | \$.00 |
| 54XX NJEDA (NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY) | \$.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 | \$17,034.74 | Over | (\$17,034.74-) |
| EXPENDITURES: | | | | |
| XXX-XXX-73X EQUIPMENT | \$.00 | \$.00 | Encumbrances | Available Balance |
| FACILITIES ACQUISITION 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 | \$.00 | \$691,386.07 | \$.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 | \$1,640.00 | \$92,060.97 | \$.00 |
| TOTAL FAC. ACQ. AND CONSTR. SERV. | \$800,506.54 | \$1,640.00 | \$798,866.54 | \$.00 |
| TOTAL EXPENDITURES | \$800,506.54 | \$1,640.00 | \$798,866.54 | \$.00 |
| TRANSFERS | | | | |
| 000-520-93X TRANSFER TO OTHER FUNDS | \$.00 | \$.00 | \$.00 | \$.00 |
| TOTAL EXPENDITURES AND TRANSFERS | \$800,506.54 | \$1,640.00 | \$798,866.54 | \$.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 | \$27,359.99 | \$798,866.54 | (\$25,719.99-) |

| | Appropriations | Expenditures | Encumbrances | Available Balance |
|---|----------------|--------------|--------------|-------------------|
| TOTAL CAPITAL PROJECTS FUNDS NOT INCLUDING RESERVES | \$800,506.54 | \$1,640.00 | \$798,866.54 | \$.00 |



PREPARED AND SUBMITTED BY:



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)."

ASSETS AND RESOURCES

| | | |
|----------------------|---|-------------|
| 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) |
| OTHER CURRENT ASSETS | | \$.00 |

RESOURCES:

| | | |
|----------------------------|--------------------|------------------|
| 301 | ESTIMATED REVENUES | \$459,750.00 |
| 302 | LESS REVENUES | (\$459,750.00) |
| TOTAL ASSETS AND RESOURCES | | \$109,288.00 |

LIABILITIES AND FUND EQUITY

| | | |
|---------------------------|-----------------------------------|---------|
| 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 | ACCURED SALARIES AND BENEFITS | \$.00 |
| OTHER CURRENT LIABILITIES | | \$.00 |
| TOTAL LIABILITIES | | \$13.00 |

FUND BALANCE:

APPROPRIATED:

| | | | |
|-----|---------------------------------------|------------------|--------------|
| 767 | RESERVED-FUND BALANCE | | |
| 608 | DEBT SERVICE RESERVE - JULY 1, 2025 | \$.00 | |
| 313 | ADD: INCREASE IN DEBT SERVICE RESERVE | \$.00 | |
| | LESS: W/D FROM DEBT SERVICE RESERVE | (\$.00) | \$.00 |
| 76X | OTHER RESERVES | | \$.00 |
| 601 | APPROPRIATIONS | | |
| 602 | LESS: EXPENDITURES | \$459,750.00 | |
| 603 | ENCUMBRANCES | | |
| | TOTAL APPROPRIATIONS | (\$350,475.00) | \$.00 |
| | | \$109,275.00 | \$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 |

| REVENUE/SOURCES OF FUNDS: TRANSFERS FROM OTHER FUNDS | Budgeted Estimated | Actual to Date | NOTE: Over Or (Under) | Unrealized Balance |
|---|-----------------------|-------------------|--------------------------|-----------------------|
| 52XX LOCAL SOURCES | \$.00 | \$.00 | | \$.00 |
| 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 |

USES OF FUNDS:

| DEBT SERVICE - REGULAR | Appropriations | Expenditures | Encumbrances | Availible Balance |
|---|----------------|--------------|--------------|----------------------|
| 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 TRANSFERS 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:

[Signature]

BOARD SECRETARY/BUSINESS ADMINISTRATOR

DATE

[Signature]



"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 VIOLATION OF N.J.A.C. 6A:23-2.11 (A)."

2025-26 Monthly Transfers Worksheet - Details of Transfers

| | |
|---------------------|----------------------------|
| District: | CLOSTER BOARD OF EDUCATION |
| LEA Code: | 03-0930 |
| Month/Year: | August-25 |
| Date of Submission: | 9/5/25 |

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.

| Lines | Budget Category | Account | (column 1 = Data Entry) | (column 2 = Data Entry) | (column 3 = column 1 + column 2) | (column 4 = Maximum Transfer Amount) | (column 5 = + or - Data Entry) | (column 6 = column 5 / column 3) | (column 7 = 2025-26 Remaining Allowable Balance From) | (column 8 = 2025-26 Remaining Allowable Balance To) |
|--|---|----------------------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|--------------------------------|----------------------------------|---|---|
| 3200 | Regular Programs | 11-1XX-100-XXX | 7,737,461 | 55,629 | 7,793,090 | 779,309 | 119,500 | 1.53% | 898,809 | |
| 10300, 11160, 12160, 40580, 41080 | Special Education, Basic Skills/Remedial and Bilingual Instruction, and Speech/O/PT and Extraordinary Services | 11-2XX-100-XXX, 11-000-216,217 | 5,824,978 | | 5,824,978 | 582,488 | 25,000 | 0.43% | 607,488 | |
| 13160, 15180, 17100, 17600, 19620, 20620, 21620, 22820, 23620, 25100 | Vocational Programs - Local School-Sponsored Co/Extra-Curricular Activities, School Sponsored Athletics, and Other Instructional Programs | 11-3XX-100-XXX 11-4XX-X00-XXX | 203,760 | 245 | 204,005 | 20,401 | 45,500 | 0.00% 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 | 8,500 | 0.00% | 58,320 | |
| 46160 | School Administration | 11-000-240-XXX | 876,277 | 5,289 | 881,566 | 88,157 | | 0.96% | 96,657 | |
| 47200, 47620 | Central Services & Administrative Information Technology Operation and Maintenance of Plant Services | 11-000-25X-XXX 11-000-26X-XXX | 606,091 2,147,068 | 3,621 10,456 | 609,712 2,157,524 | 60,971 215,752 | 25,000 | 0.00% 1.16% | 60,971 240,752 | |
| 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 | (23,000) | -0.49% | 443,910 | |
| 72020 | Food Services | 11-000-310-XXX | | | | | | 0.00% | | |
| 72120 | Transfer Property Sale Proceeds to Debt Service Reserve | 11-000-520-934 | | | | | | 0.00% | | |
| 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 | | | | | | 0.00% | | |
| 72220 | Deposit to Current Expense Reserve | 10-607 | | | | | | 0.00% | | |
| 72240 | Interest Earned on Current Expense 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 | | | | | | 0.00% | | |
| 72247 | Increase in IMPACT Aid Reserve (Capital) | 10-612 | | | | | | 0.00% | | |
| 72260 | Total General Current Expense | | 26,926,125 | 95,906 | 27,022,031 | 2,702,204 | 512,120 | | | |
| Capital Outlay | | | | | | | | | | |
| 75680 | 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% | 91,494 | |
| 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: | August-25 |
| Date of Submission: | 9/5/25 |

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.

| Lines | Budget Category | Account | (column 1 = + Data Entry) | (column 2 = + Data Entry) | (column 3 = column 1 + column 2) | (column 4 = Maximum Transfer Amount) | (column 5 = + or - Data Entry) | (column 6 = column 5 / column 3) | (column 7 = 2025-26 Remaining Allowable Balance From) | (column 8 = column 4 - column 5) |
|-------|---|----------------|---------------------------|--|--|--------------------------------------|---|----------------------------------|---|--|
| | | | 2025-26 Original Budget | Revenues Allowed (M.J.A.C. 6A:23A-13.3(d)) | 2025-26 Original Budget For Use In 10% Calculation | | 2025-26 YTD Net Transfers to/(from) as of Date of Submission in cell B5 | % Change of Transfers YTD 0.00% | 2025-26 Remaining Allowable Balance From | 2025-26 Remaining Allowable Balance To |
| 76340 | Capital Reserve-Transfer to Repayment of Debt | 12-000-4XX-933 | | | | | | | | |
| 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 | | 960,049 | 96,005 | | | | |
| 83080 | Total Special Schools | 13-XXX-XXX-XXX | | | | | | | | |
| 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 | 122,634 | 27,982,080 | 2,798,209 | 512,120 | | | |

School Business Administrator Signature:  Appropriations Adjustments 498,703 - FY 25 Extraordinary Aid
13,417 - Non-Public Transportation Aid

Date: end of work day: **SEPTEMBER 5, 2025** Total Adjustments: \$512,120

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

CLOSTER PUBLIC SCHOOLS

SY 2025-2026 SCHEDULE F POSITIONS

| ACTIVITY | Staff | Stipend |
|--|--|------------|
| <u>HILLSIDE ELEMENTARY SCHOOL</u> | | |
| Yearbook | Tara Eddy and Joanne Iyo (split) | \$2,447.00 |
| Kids Against Pollution * | Kerry Vogel | \$547.00 |
| Hillside Helpers | Sarah Hodulik and Jamie Morgan (stipend shared) | \$547.00 |
| Garden Club * | Silvia Jost | \$547.00 |
| Computer Club *** (HNN1) | Silvia Jost | \$2,447.00 |
| Student Council * | Sarah Hodulik and Jamie Morgan (stipend shared) | \$547.00 |
| Writing * | Charlene Gerbig | \$547.00 |
| Hillside News Network (HNN) *** | Joanne Iyo | \$2,447.00 |
| <u>TENAKILL MIDDLE SCHOOL</u> | | |
| Yearbook | Erika Dunn | \$2,447.00 |
| Volleyball-Boys | Kevin Hernandez | \$3,154.00 |
| Volleyball-Girls | Matt Vassallo | \$3,154.00 |
| Soccer | Scott Lewis | \$3,154.00 |
| Cross Country | Chelsea Smith and Joe Calabria (stipend shared) | \$1,613.00 |
| Track | Scott Lewis and Joe Calabria (stipend shared) | \$3,227.00 |
| Basketball - Boys | Scott Lewis | \$3,227.00 |
| Basketball - Girls | Brittany Travisano | \$3,227.00 |
| Baseball | Kevin Hernandez | \$3,227.00 |
| Softball | Brittany Travisano | \$3,227.00 |
| Drama | Ornit Katzin | \$2,100.00 |
| Chemistry Club | Shireen Moidu and Brianna McKanacha (stipend shared) | \$1,093.00 |
| Junior Chorus | Daniella Riecken | \$1,093.00 |
| Grade 6 Trip Coordinator | Adam Sidrow | \$977.00 |
| Grade 7 Trip Coordinator | Julia Palmeri and Chris Rota (stipend shared) | \$977.00 |
| Grade 8 Trip Coordinator | Francesca Rivellini and Chelsea Smith (stipend shared) | \$977.00 |
| Interdisciplinary Team Leader - Gr 5 | Amanda Cummings | \$1,447.00 |
| Interdisciplinary Team Leader - Gr 6 | Erica Cho | \$1,447.00 |
| Interdisciplinary Team Leader - Gr 7 | Julia Palmeri | \$1,447.00 |
| Interdisciplinary Team Leader - Gr 8 | Rachel Fineman | \$1,447.00 |
| Department Chair - Science | Brianna McKanacha | \$1,270.00 |
| Department Chair - Social Studies | Rob Neblung | \$1,270.00 |
| Department Chair - Language Arts | Francesca Rivellini | \$1,270.00 |
| Department Chair - Math | Leigh Bomzer | \$1,270.00 |
| Department Chair - Specials | Daniella Riecken | \$1,270.00 |
| Department Chair - ESL | Kathy Lee and Margaret Tahtabrounian (stipend shared) | \$1,270.00 |
| Athletic Director | Mike Wowkun | \$936.00 |
| Ambassadors Club * | Callie Stabile and Alex Earle (stipend shared) | \$547.00 |
| Garden Club * (TMS Green Team) | Shireen Moidu and Brianna Kehoe (stipend shared) | \$547.00 |
| Kids Helping Kids - Gr 5 * | Amanda Cummings and Ellen Norton (stipend shared) | \$547.00 |
| Kids Helping Kids - Gr 6 * | Brianna Kehoe | \$547.00 |
| Kids Helping Kids - Gr 7 * | Leigh Bomzer | \$547.00 |
| Kids Helping Kids - Gr 8 * | Shireen Moidu | \$547.00 |
| Math League (Gr 5 - 6) * | Brittany Travisano | \$547.00 |
| Math League (Gr 7 - 8) * | Brittany Travisano | \$547.00 |
| Photography * (Art Club) | Hannah Kang | \$547.00 |
| Production * | Chris Rota | \$547.00 |
| Scripta * | Angela Banta | \$547.00 |
| Service * | Chelsea Smith | \$547.00 |
| Writing * | Chelsea Smith | \$547.00 |

CLOSTER PUBLIC SCHOOLS

SY 2025-2026 SCHEDULE F POSITIONS

| ACTIVITY | Staff | Stipend |
|--------------------------------------|---|-----------------|
| Computer Club *** | Amy Kenny | \$1,093.00 |
| Tenakill Broadcast Network (TBN) *** | Joe Calabria | \$1,093.00 |
| Student Council *** | Julia Palmeri and Chris Rota (stipend shared) | \$1,093.00 |
| Tenakill Singers *** | Daniella Riecken | \$1,093.00 |
| Peer to Peer 1 | Amy Kenny | \$920.00 |
| Peer to Peer 2 | Olivia Nikol | \$920.00 |
| Debate | Chelsea Smith and Julia Palmeri | \$46.15/hour |
| Science Olympiad | Shireen Moidu and Kevin Hernandez | \$50.65/hour |
| Harrington Ave Safety/Loop Duty | HES: Allison Esposito, Charlene Gerbig, Alyssa Levy, Claire Pidi and Kristin Talty HES SUBS: Judith Eller, Diane Ferraro, Brielle Tacconi TMS: Jen Annese, Olivia Nikol, Brittany Travisano, Mike Wowkun, Michelle Pletsch, Ornit Katzin | \$23.77/session |
| Detention Supervision | Chris Rota, Jen Annese, Olivia Nikol, Erika Dunn, Julia Palmeri, Chelsea Smith, Michelle Pletsch, Ornit Katzin | \$23.77/session |
| Sports/Debate Supervision | Jen Annese, Julia Palmeri, Chelsea Smith, Brittany Travisano, Michelle Pletsch, Mike Wowkun, Shannon SanGeorge, Anne Haarman, Chris Rota, Francesca Rivellini | \$30.19/game |

* Clubs minimum of 20 sessions, 30 minutes each

*** Clubs minimum of 40 sessions, 30 minutes each

POLICY GUIDE

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Board Member Election and Appointment

0143 BOARD MEMBER ELECTION AND APPOINTMENT

The election and appointment of Board of Education members will be conducted in strict compliance with law.

Vacancies in the membership of Boards of Type II districts having elected Boards shall be filled in accordance with N.J.S.A. 18A:12-15. Such vacancies shall be filled as follows:

1. **By the Executive County Superintendent, if the vacancy is caused by the absence of candidates for election to the Board or by the removal of a member because of lack of qualifications, or is not filled within sixty-five days following its occurrence;**
2. **By the Executive County Superintendent, to a number sufficient to make up a quorum of the Board if, by reason of vacancies, a quorum is lacking;**
3. **By special election, if in the annual school election two or more candidates qualified by law for membership on the Board receive an equal number of votes. Such special election shall be held only upon recount and certification by the County Board of Elections of such election result, shall be restricted to such candidates, shall be held within sixty days of the annual school election, and shall be conducted in accordance with procedures for annual and special school elections set forth in Title 19 of the Revised Statutes. The vacancy shall be filled by the Executive County Superintendent if in such special election two or more candidates qualified by law for membership on the Board receive an equal number of votes;**



POLICY GUIDE

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Board Member Election and Appointment

4. **By special election, if there is a failure to elect a member at the annual school election due to improper election procedures. Such special election shall be restricted to those persons who were candidates at such annual school election, shall be held within sixty days of such annual school election, and shall be conducted in accordance with the procedures for annual and special school elections set forth in Title 19 of the Revised Statutes;**
5. **By the Commissioner of Education if there is a failure to elect a member at the annual school election due to improper campaign practices; or**
6. **By a majority vote of the remaining members of the Board after the vacancy occurs in all other cases.**

Each member so appointed shall serve until the organizational meeting following the next annual election unless the member is appointed to fill a vacancy occurring within the sixty days immediately preceding such election if the annual election is held in April, or occurring after the third Monday in July if the election is held in November, to fill a term extending beyond such election, in which case the member shall serve until the organizational meeting following the second annual election next succeeding the occurrence of the vacancy, and any vacancy for the remainder of the term shall be filled at the annual election or the second annual election next succeeding the occurrence of the vacancy, as the case may be in accordance with N.J.S.A. 18A:12-15.

~~A vacancy in the membership of a regional Board of Education shall be filled in accordance with N.J.S.A. 18A:13-11. A vacancy be filled from the constituent districts represented by the former incumbents in the same manner as vacancies in the membership of Boards of Education of Type II districts having elected Boards of Education are filled.~~

~~A vacancy in the membership of a Board of Education shall be filled as follows:~~

- ~~1. By the Executive County Superintendent, if the vacancy is caused by:~~



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Board Member Election and Appointment

- a. ~~The absence of candidates for election to the school Board;~~
~~or~~
 - b. ~~The removal of a member because of lack of qualifications;~~
~~or~~
 - c. ~~The failure of the Board to appoint a person to a vacancy within sixty-five days following its occurrence; or~~
 - d. ~~Two or more candidates qualified by law for membership on the Board receiving an equal number of votes in a special runoff election;~~
 - e. ~~By the Executive County Superintendent, to a number sufficient to make up a quorum of the Board if, by reason of vacancies, a quorum is lacking;~~
3. ~~By special election within sixty days of the annual school election, if:~~
- a. ~~Two or more candidates qualified by law for membership on the school Board receive an equal number of votes in the annual school election; or~~
 - b. ~~The annual election is disqualified due to improper election procedures;~~
4. ~~By the Commissioner of Education if there is a failure to elect a member at the annual school election due to improper campaign practices; or~~
5. ~~By a majority vote of the remaining members of the Board of Education after the vacancy occurs in all other cases.~~

The Board Secretary shall promptly notify the President of a vacancy to be filled by the Board. The President shall inform all other Board members. The Board will give public notice of the vacancy and invite any qualified person to submit a written request for consideration of **their** ~~his/her~~ candidacy for the vacancy. The Board may also require candidates submit a resume with their written request.



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Board Member Election and Appointment

In considering candidates who have expressed an interest in a vacancy, the Board of Education may interview candidates in public or executive session. The Board must vote to appoint a candidate to a vacancy in public session and there shall be no decisions made in executive session. In the event interviews are conducted in executive session, Board members, in the public session nomination and voting process, shall express their opinion in support of their vote so the public can witness any deliberations, policy formulation, and the decision-making process of the Board.

A roll call vote will be conducted on candidates in the order the candidates were nominated with a second. If there are two or more vacancies, each vacancy will be filled by a separate election process. The first candidate who receives the votes of a majority of the remaining Board members will be elected to the vacancy. In the event no candidate receives a majority vote of the remaining Board members, another election process shall be conducted between the two candidates receiving the highest number of votes.

N.J.S.A. 18A:12-11; 18A:12-15

N.J.S.A. 18A:13-5; 18A:13-10; 18A:13-11

N.J.S.A. 18A:54-16

Adopted:



POLICY GUIDE

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Duties of Public School Accountant

0173 DUTIES OF PUBLIC SCHOOL ACCOUNTANT

The Board of Education shall cause an audit of the annual financial statements to be made pursuant to N.J.S.A. 18A:23-1 et seq., and shall engage, to conduct the annual audit, only a licensed public school accountant who has an external peer/quality report performed in accordance with Government Auditing Standards (Yellow Book) by the Comptroller General of the United States (U.S. Government Printing Office, Stop SSOP, Washington, DC 20402-0001). The Board shall ensure that the external peer/quality report is completed within the time established the Government Auditing Standards issued by the Comptroller General of the United States unless the accountant or firm can show good cause as to why there is a delay. ~~The Board will engage only a licensed public school accountant to conduct the annual audit in accordance with N.J.S.A. 18A:23-1 et seq. The accountant must have an external peer/quality report performed in accordance with N.J.A.C. 6A:23A-16.2(i)1, unless the accountant or firm can show good cause as to why there was a delay completing such report within the required timelines established by Government Auditing Standards issued by the Comptroller General of the United States.~~

The Board shall ~~will~~ require the submission of the most recent external peer/quality report and letter of comment to the Board for review and evaluation prior to each the appointment of a the licensed public school accountant to conduct the annual audit in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.

The Board shall ~~will~~ acknowledge the receipt, review, and evaluation of the external peer/quality report in the public session and Board minutes in which the Board authorizes the engagement of the accountant or firm to perform the audit is ~~engaged~~ in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.i.

The Board shall ~~will~~ require the submission of an updated external peer/quality report of the engaged licensed public school accountant, within thirty days after the issuance date of the external peer/quality report if such the report is issued prior to the date of the audit opinion for the most recent fiscal year in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.ii.



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Duties of Public School Accountant

In accordance with NJOMB Circular Letter ~~15-08 98-07~~, **Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid, including any amendments or revisions thereto, the Board shall ensure** the public school accountant ~~will~~ provides a copy of the most recent external peer/quality report to the New Jersey Department of Education, within thirty days after the initial engagement of a licensed public school accountant or firm ~~by the Board~~ and within thirty days after the issuance of a subsequent peer/quality report in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.iii.

The Board shall engage a public school accountant during the audit engagement period for non-auditing, management, or other consulting services only if ~~the such~~ services comply with the **independence independent** standards as established in Government Auditing Standards (Yellow Book) by the Comptroller General of the United States in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)3.

~~The Board may be prohibited for good cause by the~~ Commissioner of Education **may prohibit, for good cause, the Board** from engaging a particular licensed public school accountant, or may be directed ~~the use of a process for by the~~ Commissioner ~~on a process to be used in~~ the appointment of a licensed public school accountant pursuant to N.J.A.C. 6A:23A-16.2(i)4.

The public school accountant ~~shall will~~ complete the annual audit as required by the New Jersey Department of Education and N.J.S.A. 18A:23-12. Each annual audit shall include an audit of the books, accounts and moneys, and a verification of all cash and bank balances, of the Board and of any officer or employee thereof and of moneys derived from athletic events or ~~the other~~ activities of any organization of public school students conducted under the auspices of the Board, from the date of the last annual audit to the date of the ~~current~~ audit in question. ~~Such The~~ audit ~~shall will~~ also include a determination of the extent to which the district has used contracts entered into by the State Division of Purchase and Property pursuant to ~~P.L. 1969 c. 104 (C. N.J.S.A. 52:25-16.1 et seq.)~~ in the purchase of materials, supplies, or equipment for the district in accordance with N.J.S.A. 18A:23-2. The report of each annual audit ~~shall will~~ be completed in accordance with the time requirements of N.J.S.A. 18A:23-1 and ~~shall will~~ be filed by the public school accountant in accordance with N.J.S.A. 18A:23-2.3.



POLICY GUIDE

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Duties of Public School Accountant

The Board Secretary shall prepare or have prepared a synopsis or summary of the annual audit and recommendations, prior to the holding of the meeting of the Board to take action thereon; a copy of which synopsis or summary shall be available for distribution to interested parties at the meeting in accordance with N.J.S.A. 18A:23-4. Within thirty days following the receipt of the report of the annual audit the Board shall, at a regularly scheduled public meeting, will cause the recommendations of the auditor accountant to be read and to be discussed and the discussion will be duly noted on in the Board meeting minutes in accordance with N.J.S.A. 18A:23-5. ~~The Board Secretary will prepare or have prepared a summary of the annual audit for this Board meeting in accordance with N.J.S.A. 18A:23-4.~~

N.J.S.A. 18A:23-1 et seq.

N.J.A.C. 6A:23A-16.2

~~Cross-reference: Policy Guide No. 6830~~

Adopted:



POLICY GUIDE

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Legal Services
Jul 25
M

0174 LEGAL SERVICES

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to **minimize the cost of legal services** ~~ensure the use of legal services by employees and the Board of Education members and the tracking of the use of legal services.~~

The Board ~~of Education~~ authorizes the Superintendent of Schools, the School Business Administrator/Board Secretary, the Board President, and the Superintendent of Schools' designee as designated contact person(s) to request services or advice from contracted legal counsel.

The _____ shall be responsible to review all legal bills and confer with designated contact persons in reviewing such legal bills.

In accordance with the provisions of N.J.A.C. 6A:23A-5.2(a)2, the Board shall designate ~~an~~ the administrative staff member to review all legal bills and **confer with designated** ~~designates~~ contact person(s) to ensure the prudent use of legal services **and the tracking of the use of those services.**

In the event the sSchool district's with legal costs that exceed one hundred thirty percent of the Statewide average per student amount, ~~should establish~~ the procedures **established** ~~outlined~~ in 1., 2., 3., and 4. below **shall be implemented and, if not implemented, and, if not established, the district shall provide evidence the such** procedures established in 1., 2., 3., and 4. below would not result in a reduction of costs:

1. The designated contact person(s) shall ensure that contracted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.
2. All requests for legal advice shall be made to the designated contact person(s) in writing and shall be maintained on file in the district offices. The designated contact person(s) shall determine whether the request warrants legal advice or if legal advice is necessary.



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Legal Services

3. The designated contact person(s) shall maintain a log of all legal counsel contact including the name of the legal counsel contacted, date of the contact, issue discussed, and length of contact.
4. All written requests for legal advice and logs of legal counsel contacts shall be forwarded to the **designated contact person(s)** (~~administrator responsible for maintaining district files of requests for legal advice and logs of legal counsel contacts~~), who shall be responsible to review all legal bills and compare all legal bills to the contact logs and to investigate and resolve any variances.

Any professional services contract(s) for legal services shall prohibit advance payments. Services to be provided shall be described in detail in the contract and invoices for payment shall itemize the legal services provided for the billing period. Payments to legal counsel(s) shall only be for legal services actually provided in accordance with N.J.A.C. 6A:23A-5.2(a)4.

School districts and county vocational school districts ~~are prohibited from contracting~~ shall not contract ~~with legal counsel or use using~~ in-house legal counsel to pursue any affirmative claim or cause of action on behalf of district administrators and/or any individual Board member(s) ~~for or pursuing~~ any claim or cause of action in ~~for~~ which the damages to be awarded would benefit an individual rather than the school district as a whole in accordance with N.J.A.C. 6A:23A-5.2(b).

Pursuant to N.J.A.C. 6A:23A-5.2(a)1., ~~t~~The Board ~~of Education~~ will annually establish prior to budget preparation, a maximum dollar limit for ~~each type of professional service, including~~ legal services. In the event it becomes necessary to exceed the established maximum dollar limit for ~~legal the professional~~ legal services, the Superintendent ~~of Schools~~ shall recommend to the Board ~~of Education~~ an increase in the maximum dollar amount. Any increase in the maximum dollar amount shall require formal Board action.

Contracts for legal services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes in accordance with N.J.A.C. 6A:23A-5.2(a)5. Contracts for legal



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Legal Services

services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct in accordance with N.J.A.C. 6A:23A-5.2(a)6.

N.J.A.C. 6A:23A-5.2

Adopted:



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Professional Services
M

0177 PROFESSIONAL SERVICES

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of professional services.

The Board shall establish a maximum dollar limit, annually prior to budget preparation, for each type of professional service, with appropriate notification to the Board if it becomes necessary to exceed the maximum. Upon such notification, the Board may adopt a dollar increase in the maximum amount through formal Board action in accordance with N.J.A.C. 6A:23A-5.2(a)1.

~~The Board of Education will establish annually prior to budget preparation a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum dollar limit for the professional services, the Superintendent of Schools shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase in the maximum dollar amount shall require formal Board action.~~

Contracts for **professional legal** services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes. **and professional services contracts are** ~~Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct in accordance with N.J.A.C. 6A:23A-5.2(a)5. and 6.~~

Nothing in this Policy or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional services contracts.

N.J.A.C. 6A:23A-5.2

Adopted:



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ADMINISTRATION
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Internal Controls
M

1570 INTERNAL CONTROLS

As a condition of receiving State aid, the school district shall establish specific policies and procedures on internal controls designed to provide management with reasonable assurance that the district's goals and objectives will be met and that meet the requirements of N.J.A.C. 6A:23A-6.5 through N.J.A.C. 6A:23A-6.13. Internal controls shall promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies, and comply with law and regulation in accordance with N.J.A.C. 6A:23A-6.4(a).

The specific internal controls contained in N.J.A.C. 6A:23A-6 shall be established together with other internal controls contained in N.J.A.C. 6A and other law and regulations, required by professional standards, and as deemed necessary and appropriate by district management. The district may submit to the Commissioner of Education a written request to the Commissioner to approve an alternative system, approach, or process for implementing the internal controls required in N.J.A.C. 6A:23A-6. The application shall ~~must~~ include documented evidence, ~~that including includes~~, but is not limited to, an independent, third-party written assessment that the alternative system, approach, or process will achieve the same safeguards, efficiency, and other purposes as the specified internal control requirement(s) in accordance with N.J.A.C. 6A:23A-6.4(b).

The school district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment pursuant to the requirements of N.J.A.C. 6A:23A-6.5. In accordance with the provisions of N.J.A.C. 6A:23A-6.5(b), the School Business Administrator/Board Secretary shall identify processes that, when performed by the same individuals, are a violation of sound segregation of duties when performed by the same individuals. The School Business Administrator/Board Secretary and shall segregate the duties of all such processes among Business Office staff based on available district resources, assessed vulnerability, and the associated cost-benefit, except as required at N.J.A.C. 6A:23A-6.5(b)1. and 2. The district shall include in the Annual Comprehensive Financial Report (ACFR) Comprehensive Annual Financial Report (CAFR) a detailed organizational charts for the Central Office that tie to the district's position control logs, including, but not limited to, the business, human resources, and information management functions.



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Internal Controls

The ~~school~~ district shall establish Standard Operating Procedures (SOP) for each task or function of the business operations of the district ~~by December 31, 2009~~. The SOP ~~m~~Manual shall include sections on each routine task or function as outlined in N.J.A.C. 6A:23A-6.6(b) and ~~6A:23A-6.6(e)~~. **The district shall establish a SOP** ~~A standard operating procedure shall be established~~ that ensures office supplies are ordered in appropriate quantities, maintained in appropriate storage facilities, and monitored to keep track of inventory **in accordance with N.J.A.C. 6A:23A-6.6(c)**.

If the ~~School~~ districts has a ~~with~~ budgets in excess of \$25,000,000 or ~~with~~ more than three hundred employees, **the district shall maintain an Enterprise Resource Planning (ERP) System that which** integrates all data and processes of the ~~school~~ district into a unified system. ~~An~~ **The ERP system shall** uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. ~~Districts required to maintain an ERP System that do not have an ERP System in place on July 1, 2008 shall fully implement an ERP System by the 2010-2011 school year and maintain both the existing system(s) and run a beta test ERP System during the 2009-2010 school year.~~ Whenever considering financial systems or the automation of other services or functions, the Superintendent ~~of Schools~~ or School Business Administrator/Board Secretary shall notify the Executive County Superintendent in writing to see if opportunities for a shared service system exist. Access controls shall be established for key elements of financial systems to ensure ~~that~~ a single person does not have the ability to make system edits that would violate segregation of duties controls **in accordance with N.J.A.C. 6A:23A-6.7(c)**.

The ~~school~~ district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each **in accordance with N.J.A.C. 6A:23A-6.8(a)**. ~~Districts are required to maintain a position control roster by December 31, 2009.~~ The position control roster shall share a common database and be integrated with the district's payroll system, agree to the account codes in the budget software, and ensure ~~that~~ the data within the position control roster system includes, at a minimum, the ~~required~~ information as **outlined required** in N.J.A.C. 6A:23A-6.8(a)3.

N.J.A.C. 6A:23A-6.4; 6A:23A-6.5; 6A:23A-6.6;
6A:23A-6.7; 6A:23A-6.8

Adopted:



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Administrative Employment Contracts
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1620 ADMINISTRATIVE EMPLOYMENT CONTRACTS

The Executive County Superintendent shall review and approve, for all Superintendents of Schools, Superintendents of Schools reappointed pursuant to N.J.S.A. 18A:17-20.1, Deputy Superintendents of Schools, Assistant Superintendents of Schools, and School Business Administrators, including any interim, acting, or person otherwise serving in these positions, in school districts, county vocational school districts, county special services school districts and other districts, except charters schools, within the cCounty under the supervision of the Executive County Superintendent:

1. New employment contracts, including contracts that replace expired contracts for existing tenured and non-tenured employees;
2. Renegotiations, extensions, amendments, or other alterations of the terms of existing employment contracts that have been previously approved by the Executive County Superintendent; and
3. Provisions for contract extensions where such terms were not included in the original employment contract or are different from the provisions contained in the original approved employment contract.

In counties where there is no Executive County Superintendent, an Executive County Superintendent from another county shall be designated by the Commissioner of Education to review and approve all contracts **in accordance with N.J.A.C. 6A:23A:3-1(a) and listed 1., 2., and 3. above.**

The contract review and approval shall take place prior to any required public notice and hearing pursuant to N.J.S.A. 18A:11-11, and prior to the Board of Education approval and execution of the contracts to ensure compliance with all applicable laws, including, but not limited to, N.J.S.A. 18A:30-3.5; 18A:30-9; 18A:17-15.1; and 18A:11-12.



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In accordance with the provisions of ~~N.J.S.A. 18A:11-11~~ and N.J.A.C. 6A:23A-3.1(c)1, the public notice and public hearing required pursuant to N.J.S.A. 18A:11-11 shall be applicable to a Board of Education that renegotiates, extends, amends, or otherwise alters the terms of an existing contract with a Superintendent of Schools, Deputy Superintendent of Schools, Assistant Superintendent of Schools, or School Business Administrator. In accordance with N.J.S.A. 18A:11-11, notice must be provided to the public at least thirty days prior to the scheduled action by the Board. The Board shall also hold a public hearing and shall not take any action on the matter until the hearing has been held. The Board shall provide the public with at least ten days' notice of the public hearing.

In accordance with N.J.A.C. 6A:23A-3.1(c)1, the public notice and public hearing required pursuant to N.J.S.A. 18A:11-11 shall not apply to new contracts, including contracts that replace expired contracts for existing employees in one of these positions listed at N.J.A.C. 6A:23A-3.1(a), whether tenured or not tenured. Nothing shall preclude a Board from issuing a public notice and/or holding a public hearing on new contracts, including new contracts that replace expired contracts for existing tenured and non-tenured employees.

The public notice and public hearing required pursuant to N.J.S.A. 18A:11-11 is also required in the event an existing contract for a Superintendent of Schools, Deputy Superintendent of Schools, Assistant Superintendent of Schools, or School Business Administrator is rescinded or terminated by the Board of Education before it is due to expire and the parties agree to new employment terms.

In connection with the Executive County Superintendent's review of the contract, the Board shall provide the Executive County Superintendent with a detailed statement setting forth the total cost of the contract for each applicable year, including salary, longevity (if applicable), benefits, and all other emoluments in accordance with N.J.A.C. 6A:23A-3.1(d).

The review and approval of the employment contracts of Superintendents of Schools, Deputy Superintendents of Schools, Assistant Superintendents of Schools, and School Business Administrators conducted by the Executive County Superintendent shall be consistent with the following additional standards outlined in N.J.S.A. 18A:7-8.1 and N.J.A.C. 6A:23A-3.1(e):



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Administrative Employment Contracts

1. Contracts for each class of administrative position shall be comparable with the salary, benefits, and other emoluments contained in the contracts of similarly credentialed and experienced administrators in other ~~school~~ districts in the region with similar enrollment, academic achievement levels and challenges, and grade span.
2. No contract shall include provisions that are inconsistent with the travel requirements pursuant to N.J.S.A. 18A:11-12 and N.J.A.C. 6A:23A-7, including, but not limited to, the provisions for mileage reimbursement and reimbursement for meals and lodging in New Jersey. Any contractual provision that is inconsistent with law **shall be** is superseded by the law.
3. No contract shall include provisions for the reimbursement or payment of employee contributions that are either required by law or by a contract in effect in the ~~school~~ district with other teaching staff members, such as payment of the employee's State or Federal taxes, or of the employee's contributions to FICA, Medicare, State pensions and annuities (TPAF), life insurance, disability insurance (if offered), and health benefit costs.
4. No contract shall contain a payment as a condition of separation from service that is deemed by the Executive County Superintendent to be prohibited or excessive in nature. The payment cannot exceed the lesser of the calculation of three months' pay for every year remaining on the contract with **pro-ratio** for partial years, not to exceed twelve months, or the remaining salary amount due under the contract.
5. No contract shall include benefits that supplement or duplicate benefits that are otherwise available to the employee by operation of law, an existing group plan, or other means; **for example e.g.**, an annuity or life insurance plan that supplements or duplicates a plan already made available to the employee. Notwithstanding the provisions of N.J.A.C. 6A:23A-3.1 ~~this section~~, a contract may contain an annuity where ~~these~~ benefits are already contained in the existing contract between ~~that the~~ employee and the district.



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6. Contractual provisions regarding accumulation of sick leave and supplemental compensation for accumulated sick leave shall be consistent with N.J.S.A. 18A:30-3.5 and 18A:30-3.6. Supplemental payment for accumulated sick leave shall be payable only at the time of retirement and shall not be paid to the individual's estate or beneficiaries in the event of the individual's death prior to retirement. Pursuant to N.J.S.A. 18A:30-3.2, a new Board of Education contract may include credit of unused sick leave days in accordance with the new Board's of Education's policy on sick leave credit for all employees.
7. Contractual provisions regarding accumulation of unused vacation leave and supplemental compensation for accumulated unused vacation leave shall be consistent with N.J.S.A. 18A:30-9. Contractual provisions for payments of accumulated vacation leave prior to separation can be included, but only for leave accumulated prior to June 8, 2007, and remaining unused at the time of payment. Supplemental payments for unused vacation leave accrued consistent with the provisions of N.J.S.A. 18A:30-9 after June 8, 2007, as well as unused vacation leave accumulated prior to June 8, 2007, that has not been paid, shall be payable at the time of separation and may be paid to the individual's estate or beneficiaries in the event of the individual's death prior to separation.
8. Contractual provisions that include a calculation of per diem for twelve-month employees shall be based on a two hundred sixty-day work year.
9. No provision for a merit bonus shall be made except where payment is contingent upon achievement of quantitative merit criterion and/or qualitative merit criterion:
 - a. A contract may include no more than three quantitative merit criteria and/or two qualitative merit criteria per contract year.
 - b. The Executive County Superintendent shall approve or disapprove the selection of quantitative merit and/or qualitative merit criteria and the data that forms the basis of measuring the achievement of quantitative merit and/or qualitative merit criteria.



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- c. A contract may provide for merit bonuses in an amount not exceeding 3.33 percent of annual salary for each quantitative merit criterion achieved and 2.5 percent of annual salary for each qualitative merit criterion achieved. Any such merit bonus shall be considered “extra compensation” for purpose of N.J.A.C. 17:3-4.1 and shall not be cumulative.
 - d. The Board ~~of Education~~ shall submit to the Executive County Superintendent a resolution certifying that a quantitative merit criterion or a qualitative merit criterion has been satisfied and shall await confirmation of the satisfaction of that criterion from the Executive County Superintendent prior to payment of any merit bonus.
10. No provision for a bonus shall be made except where payment is contingent upon achievement of measurable specific performance objectives expressly contained in a contract approved pursuant to N.J.A.C. 6A:23A-3.1, where compensation is deemed reasonable relative to the established performance objectives and achievement of the performance objectives has been documented to the satisfaction of the Board ~~of Education~~.
11. No provision for payment at the time of separation or retirement shall be made for work not performed except as otherwise authorized in N.J.A.C. 6A:23A-3.1 and N.J.S.A. 18A:7-8.1.
12. No contract shall include a provision for a monthly allowance except for a reasonable car allowance. A reasonable car allowance shall not exceed the monthly cost of the average monthly miles traveled for business purposes multiplied by the allowable mileage reimbursement pursuant to applicable law and regulation and New Jersey Office of Management and Budget (NJOMB) circulars. If such allowance is included, the employee ~~cannot shall not~~ be reimbursed for business travel mileage nor assigned permanently a car for official district business. Any provision of a car for official district business ~~shall must~~ conform with N.J.A.C. 6A:23A-6.12 and ~~shall~~ be supported by detailed justification. No contract shall include a provision of a dedicated driver or chauffeur.



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Administrative Employment Contracts

13. All Superintendent contracts shall include, pursuant to N.J.S.A. 18A:17-15.1, the required provision ~~that pursuant to N.J.S.A. 18A:17-15.1 which~~ states that **the contract is null and void** in the event the Superintendent's certificate is revoked, ~~the contract is null and void.~~

14. No contract shall include a provision for additional compensation upon the acquisition of a graduate degree unless the graduate degree is conferred by ~~an a-regionally~~ accredited college or university as ~~defined in applicable regulations.~~ No contract shall include a provision for assistance, tuition reimbursement, or additional compensation for graduate school coursework, unless the coursework culminates in the acquisition of a graduate degree conferred by ~~an a-regionally~~ accredited institution, college, or university ~~as defined in applicable regulations.~~

The review and approval of an employment contract for the Superintendent of Schools shall not include maximum salary amounts pursuant to N.J.S.A. 18A:7-8.j.

Any action(s) by the Executive County Superintendent undertaken pursuant to N.J.S.A. 18A:7-8.1, N.J.A.C. 6A:23A-3.1, and this Policy may be appealed to the Commissioner of Education pursuant to the procedures set forth at N.J.A.C. 6A:3, Controversies and Disputes.

N.J.S.A. 18A:7-8; 18A:7-8.1; 18A:11-11
N.J.A.C. 6A:23A-3.1; 6A:23A-7 et seq.

Adopted:



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Notification of Promotion, New Job,
and Transfer Opportunities
NEW

1636.01 NOTIFICATION OF PROMOTION, NEW JOB, AND TRANSFER OPPORTUNITIES

The Board of Education shall make reasonable efforts to announce, post, or otherwise make known opportunities for promotion that are advertised internally within the district or externally on internet-based advertisements, postings, printed flyers, or other similar advertisements to all current employees in the affected department or departments of the district prior to making a promotion decision in accordance with N.J.S.A. 34:6B-23.

For the purpose of N.J.S.A. 34:6B-23 and this Policy, “promotion” means a change in job title and an increase in compensation.

Any promotion for a current employee that is awarded on the basis of years of experience or performance shall not be subject to the notification requirements established in N.J.S.A. 34:6B-23 and this Policy. Nothing in N.J.S.A. 34:6B-23 and this Policy shall be construed to prohibit the Board from making a promotion on an emergent basis due to an unforeseen event.

The Board shall disclose in each posting for new jobs and transfer opportunities that are advertised by the Board either externally or internally the hourly wage or salary, or a range of the hourly wage or salary, and a general description of benefits and other compensation programs for which the staff member would be eligible. Nothing in N.J.S.A. 34:6B-23 and this Policy shall be construed to prohibit the Board from increasing the wages, benefits, and compensation identified in the job opening posting at the time of making an offer for employment to an applicant.

N.J.S.A. 34:6B-23

Adopted:



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Statutory Curricular Requirements
Comprehensive Health and Physical Education
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2422 STATUTORY CURRICULAR REQUIREMENTS COMPREHENSIVE HEALTH AND PHYSICAL EDUCATION

The New Jersey Student Learning Standards (NJSLS) provide clear and consistent learning goals across distinct content areas to help prepare students for postsecondary success. The NJSLS demonstrate what students are expected to learn at specific grade levels and bands, so that every parent and teacher can understand and support learning. The NJSLS offer the foundation on which school districts build coherent curriculum and plan instruction to prepare each student with the knowledge and skills needed to succeed.

~~The Board of Education requires all students to participate in a comprehensive, sequential, health and physical education program aligned with the New Jersey Student Learning Standards (NJSLS) that emphasizes the natural interdisciplinary connection between wellness and health and physical education. The primary focus of the NJSLS is the development of knowledge and skills that influence healthy behaviors within the context of self, family, school, and the local and global community.~~

~~The curriculum requirements listed below address the need for students to gain knowledge and skill in caring for themselves, interacting effectively with others, and analyzing the impact of choices and consequences. The primary focus of the curriculum listed below is to help students develop concepts and skills that promote and influence healthy behaviors.~~

The New Jersey State Board of Education adopts the NJSLS and the NJSLS incorporate New Jersey statutes require instruction to be part of the school district's implementation of the NJSLS related to health and well-being of students in New Jersey schools. The following statutes that require instruction to be part of the school district's implementation of incorporated into the NJSLS include, but are not limited to, the following requirements:

1. Accident and Fire Prevention (N.J.S.A. 18A:6-2) requires regular courses of instruction in accident and fire prevention.



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Statutory Curricular Requirements Comprehensive Health and Physical Education

2. **Breast Self-Examination (N.J.S.A. 18A:35-5.4)** requires offering instruction on breast self-examination for students in grades seven through twelve.
3. **Bullying Prevention Programs (N.J.S.A. 18A:37-17)** requires the establishment of bullying prevention programs.
4. **Cancer Awareness (N.J.S.A. 18A:40-33)** requires the development of a school program on cancer awareness by the Commissioner of Education.
5. **Dating Violence Education (N.J.S.A. 18A:35-4.23a)** requires instruction regarding dating violence in grades seven through twelve.
6. **Domestic Violence Education (N.J.S.A. 18A:35-4.23)** allows instruction on problems related to domestic violence and child abuse.
7. **Gang Violence Prevention (N.J.S.A. 18A:35-4.26)** requires instruction in gang violence prevention for elementary school students.
8. **Health, Safety, and Physical Education (N.J.S.A. 18A:35-5)** requires that all students in grades one through twelve participate in at least two and one-half hours of health, safety, and physical education each school week.
9. **Drugs, Alcohol, Tobacco, Controlled Dangerous Substances, and Anabolic Steroids (N.J.S.A. 18A:40A-1)** requires instructional programs on drugs, alcohol, anabolic steroids, tobacco, and controlled dangerous substances and the development of curriculum guidelines for each grade Kindergarten through twelve.



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Statutory Curricular Requirements
Comprehensive Health and Physical Education

10. Lyme Disease Prevention (N.J.S.A. 18A:35-5.1 through **18A:35-5.3**) requires the development of Lyme ~~d~~isease curriculum guidelines **for the teaching of information on the prevention of Lyme disease and other tick-borne diseases** and ~~training to all teaching staff members who instruct students with Lyme Disease.~~
11. Organ Donation (N.J.S.A. 18A:7F-4.3) requires information relative to organ donation to be given to students in grades nine through twelve.
12. Sexual Assault Prevention (N.J.S.A. 18A:35-4.3) requires the development of a sexual assault prevention education program by the Commissioner of Education for utilization by school districts.
13. Stress Abstinence (N.J.S.A. 18A:35-4.19 through ~~N.J.S.A. 18A:35-4.22~~), also known as the “AIDS Prevention Act of 1999,” requires sex education programs to stress abstinence.
14. Suicide Prevention (N.J.S.A. 18A:6-111 through **18A:6-113**) requires instruction in suicide prevention in public schools.
15. Cardiopulmonary Resuscitation (CPR)/Automated External Defibrillator (AED) (N.J.S.A. 18A:35-4.28 and 18A:35-4.29) requires public high schools and charter schools to provide instruction in cardiopulmonary resuscitation and the use of an automated external defibrillator to each student prior to graduation.
16. Sexually Explicit Images through Electronic Means (N.J.S.A. 18A:35-4.32 and **18A:35-4.33**) requires instruction, once during middle school, on the social, emotional, and legal consequences of distributing and soliciting sexually explicit images through electronic means.
17. History of Disabled and LGBT Persons (N.J.S.A. 18A:35-4.35 and **18A:35-4.36**) requires instruction on the political, economic, and social contributions of persons with disabilities and lesbian, gay,



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bisexual, and transgender people for middle and high school students.

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Statutory Curricular Requirements

~~Comprehensive Health and Physical Education~~

18. Financial Literacy (N.J.S.A. 18A:35-4.34) requires instruction with basic financial literacy necessary for sound financial decision-making in each of the grades six through eight.
19. Sexual Abuse and Assault Awareness and Prevention Education (N.J.S.A. 18A:35-4.5a) requires age-appropriate sexual abuse and assault awareness and prevention education in grades preschool through twelve.
20. Curriculum to Include Instruction on Diversity and Inclusion (N.J.S.A. 18A:35-4.36a) requires instruction on diversity and inclusion in an appropriate place in the curriculum for students in grades Kindergarten through twelve.
21. Incorporation of Age-Appropriate Instruction Relative to Consent for Physical Contact and Sexual Activity (N.J.S.A. 18A:35-4.38) requires age-appropriate instruction in grades six through twelve on the law and meaning of consent for physical contact and sexual activity.
22. Health Curriculum to Include Instruction on Mental Health (N.J.S.A. 18A:35-4.39) requires health education programs to include instruction on mental health and the relation of physical and mental health for students in grades Kindergarten through twelve.
23. Information About “New Jersey Safe Haven Infant Protection Act” Included in Public School Curriculum (N.J.S.A. 18A:35-4.40) **requires** information on the provisions of the “New Jersey Safe Haven Infant Protection Act” shall be included in curriculum for public school students in grades nine through twelve.
24. Infusion of African American Accomplishments into School Curricula (N.J.S.A. 18A:35-4.43) requires in the curriculum for all elementary and secondary students instruction that infuses into all



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courses on the United States the centuries of accomplishments by African Americans in the building and development of America.

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Statutory Curricular Requirements Comprehensive Health and Physical Education

25. **Asian American, Pacific Islander History, Contributions; Instruction Included in Curriculum (N.J.S.A. 18A:35-4.44)** requires instruction on the history and contributions of Asian Americans and Pacific Islanders in an appropriate place in the curriculum of students in grades Kindergarten through twelve as part of the district's implementation of the NJSLS in Social Studies.
2625. ~~Any other statutory or administrative codes requiring instruction to be part of the district's implementation of the NJSLS. The Board will incorporate into its health and physical education curriculum any other requirements of the NJSLS in Comprehensive Health and Physical Education.~~

In accordance with the provisions of N.J.S.A. 18A:35-4.7, any student whose parent presents to the Principal a signed statement that any part of the instruction in health, family life education, or sex education is in conflict with ~~their~~ ^{his/her} conscience or sincerely held moral or religious beliefs shall be excused from that portion of the course where such instruction is being given and no penalties as to credit or graduation shall result.

The Board ~~of Education~~ must provide two and one-half hours of health, safety, and physical education courses in each school week, or proportionately less when holidays fall within the week. Recess period(s) shall not be used to meet the requirements of N.J.S.A. 18A:35-5, 7, and 8.

In accordance with N.J.S.A. 18A:35-4.31, the Board ~~of Education~~ shall provide a daily recess period of at least twenty minutes for students in grades Kindergarten through five. A recess period is not required on a school day in which the day is substantially shortened due to a delayed opening or early dismissal. The recess period shall be outdoors, if feasible. A student shall not be denied recess for any reason, except as a consequence of a violation of the school district's Code of Student Conduct, including a harassment, intimidation, or bullying (HIB) investigation pursuant to N.J.S.A. 18A:37-13 et seq. Students may not be denied



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recess more than twice per week for a violation of the Code of Student Conduct or HIB investigation and these students shall be provided restorative justice activities during the recess period.

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Statutory Curricular Requirements
~~Comprehensive Health and Physical Education~~

Restorative justice activities are defined as activities designed to improve the socioemotional and behavioral responses of students through the use of more appropriate and less punitive interventions thereby establishing a more supportive and inclusive school culture. The student's recess period should be scheduled in a manner that does not interfere with the implementation of a student's Individualized Education Program (IEP). School staff may deny recess for a student on the advice of a medical professional, school nurse, or the provisions of a student's IEP and/or 504 Plan.

A copy of the NJSLS ~~for Comprehensive Health and Physical Education~~ and all related curriculum/course guides and instructional material shall be available for public inspection ~~in each school~~.



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Adopted:

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Student Sun Protection
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5339.01 STUDENT SUN PROTECTION

The Board of Education believes it is important that school district students protect themselves against harmful sun-related skin diseases by using protective measures. Pursuant to N.J.S.A. 18A:40-12.39 and notwithstanding any law or regulation to the contrary, the Board adopts this Policy concerning a student's use of sunscreen and sun-protective clothing, such as hats and sunglasses, while outdoors at school and school-sponsored functions.

As used in this Policy, "sunscreen" means a topical product used for the purpose of limiting skin damage caused by overexposure to the sun, and which is regulated by the Federal Food and Drug Administration for over-the-counter use, in accordance with N.J.S.A. 18A:40-12.39.a.

Students are not required to provide documentation from a physician or other licensed health care professional in order to use sunscreen or sun-protective clothing while outdoors at school or a school-sponsored function.

The Board requires written permission from a student's parent to allow that student to carry or use sunscreen at school or a school-sponsored function for all students in grade(s) PreK through grade eight. Any student required to have written permission from their parent to carry or use sunscreen shall be monitored by school staff to ensure safety through the appropriate use of sunscreen.

Sunscreen can be packaged as aerosol, spray, lotion or cream with fragrances, as such the district prohibits the use of sunscreen that the Principal or designee may deem harmful to students with asthma or other respiratory ailments or a nuisance to students or staff members.

Any student found to be using sunscreen in an inappropriate manner shall have their permission to use sunscreen revoked and be disciplined in accordance with the student code of conduct. If a student's permission to use sunscreen is revoked, the district shall notify the student's parent in writing of the reasons and duration for the revocation of that permission and of any discipline associated with the incident.



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The district shall provide for the transportation and storage of sunscreen to ensure accessibility when students travel off school grounds for school-sponsored functions.

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Student Sun Protection

Nothing in this Policy shall be construed as requiring a staff member to assist a student in applying sunscreen.

N.J.S.A. 18A:40-12.39

Adopted:



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Special Education Medicaid Initiative
(SEMI) Program

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6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements of N.J.A.C. 6A:23A-5.3(b) ~~pursuant to the procedures set forth at N.J.A.C. 6A:23A-5.3(b)~~, shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) ~~p~~Program by following ~~the~~ policies and procedures to maximize participation in the program as set forth in N.J.A.C. 6A:23A-5.3(d) and to comply with all program requirements as set forth in N.J.A.C. 6A:23A-5.3(e).

The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3 in accordance with the procedures as outlined in N.J.A.C. 6A:23A-5.3(b). As part of the annual budget information, the **New Jersey Department of Education** shall provide each ~~school~~ district with a projection of available SEMI reimbursement for the budget year, as determined by the **New Jersey State Department of the Treasury's** third-party administrator for SEMI. ~~Beginning with the 2009-2010 school year, T~~he ~~school~~ district shall recognize as revenue in its annual ~~school~~ district budget no less than ninety percent of the projection ~~provided by the Department of Education~~. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration ~~that~~ the numbers it used in calculating the projection are more accurate than the projection provided.

The ~~school~~ district shall strive to achieve maximum participation in the SEMI program. "Maximum participation" means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system **as determined by the New Jersey Department of the Treasury** to identify the district's universe of eligible students. This ~~may can~~ be done without parental consent.

If the district participates ~~Districts participating~~ in the SEMI reimbursement program, **the district** shall comply with program requirements as outlined in N.J.A.C. 6A:23A-5.3(e).



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Special Education Medicaid Initiative
(SEMI) Program

If the ~~A-school~~ district ~~that~~ has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements ~~at set forth in~~ N.J.A.C. 6A:23A-5.3(e), **the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the ~~school~~ district's proposed budget submission. The district's SEMI action plan shall include the components as outlined in N.J.A.C. 6A:23A-5.3(g).**

If the district does ~~Districts that did~~ not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate that they fully implemented their New Jersey Department of Education-approved SEMI action plan **required at N.J.A.C. 6A:23A-5.3(f) and (g), the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.**

If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.

N.J.A.C. 6A:23A-5.3



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6220 BUDGET PREPARATION

The annual budget is the financial plan for the effectuation of the educational plan for the district.; ~~its preparation is, therefore, one of the most important functions performed by the Board of Education.~~ The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis by ~~of~~ every member of the Board of Education during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program, and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process.

~~The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F; et seq. and N.J.A.C. 6A:23A-8.1 et seq. The Board will obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with the provisions of N.J.A.C. 6A:23A-8.4.~~

The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F; N.J.S.A. 18A:22-7 and 18A:22-8; and N.J.A.C. 6A:23A-8. The Board shall adopt and will submit its proposed budget and supporting documentation as prescribed by the Commissioner to the Executive County Superintendent for approval, together with Commissioner-prescribed supporting documentation, a budget that provides for a thorough and efficient education pursuant to N.J.A.C. 6A:23A-8.1(a). Pursuant to N.J.A.C. 6A:26-3.7 and 6A:26-3.12, the Board shall obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with N.J.A.C. 6A:23A-8.4.

The budget will be presented to the Board of Education to allow adequate time for review and adoption. ~~The budget should evolve primarily from the needs of the~~



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~~individual schools as expressed by the Building Principals and the district educational program as expressed by the central administrative staff and be compatible with approved district plans.~~

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The Board shall include in the budget application to the Executive County Superintendent a complete reporting of revenues and appropriations and other requirements pursuant to N.J.S.A. 18A:22-8-1 et seq. and N.J.S.A. 18A:7F-5 through 63.

The Board, upon submission of its budget application to the Executive County Superintendent or by the statutory submission date, whichever is earlier, shall make available upon request for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1 once the budget application has been submitted to the Executive County Superintendent for approval.

The budget, as adopted for the school year pursuant to N.J.S.A. 18A:7F-5, shall be provided for public inspection on the district's ~~website~~ internet site, if one exists, and made available in print in a "user-friendly," plain language budget summary format in accordance with the provisions of N.J.A.C. 6A:23A-8.1(c).

All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as required in N.J.A.C. 6A:23A-16.1 et seq.

N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.
N.J.A.C. 6A:23A-8.1 et seq.; 6A:23A-16.1 et seq.



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R 1570 INTERNAL CONTROLS

- A. Segregation of **Business Duties; and Organizational Structure - N.J.A.C. 6A:23A-6.5**
1. The school district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment.
 2. The School Business Administrator/Board Secretary shall identify processes that ~~when performed by the same individuals~~ are a violation of sound segregation of duties **when performed by the same individuals**. The School Business Administrator/Board Secretary shall segregate the duties of all such processes among Business Office staff based on available district resources, assessed vulnerability, and the associated cost-benefit, except as required ~~at by N.J.A.C. 6A:23A-6.5(b)1. and 2. and A.2.a. and A.2.b.~~ below.
 - a. The functions of human resources and payroll shall be segregated and completed by different employees in ~~the all~~ districts.
 - b. The functions of purchasing and accounts payable shall be segregated and completed by different employees in ~~the all~~ districts.
 3. The district shall include in the **Annual Comprehensive Financial Report (ACFR)** ~~Comprehensive Annual Financial Report (CAFR)~~ a detailed organizational charts for the Central Office that tie to the district's position control logs, including, but not limited to, the business, human resources, and information management functions.



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B. Standard Operating Procedures (SOPs) for Business Functions – N.J.A.C. 6A:23A-6.6

1. The school district shall establish SOPs for each task or function of the business operations of the district ~~by December 31, 2009.~~
2. The SOP mManual shall include sections on each routine task or function in ~~of~~ the following areas:
 - a. Accounting, including general ledger, accounts payable, accounts receivable, payroll and fixed assets, and year-end procedures for each;
 - b. Cash management;
 - c. Budget development and administration, including tasks such as authorization of transfers and overtime;
 - d. Position control;
 - e. Purchasing, including ~~such~~ tasks **such** as preparation of requisitions, approval of purchase orders and encumbering of funds, bid and quote requirements, and verification of receipt of goods and services;
 - f. Facilities, including administration of work, and health and safety;
 - g. Security;
 - h. Emergency preparedness;
 - i. Risk management;
 - j. Transportation;
 - k. Food service;
 - l. Technology systems; and
 - m. Information management.



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3. **The district ~~A standard operating procedure~~ shall establish SOPs ~~be established~~ that ensures office supplies are ordered in appropriate quantities, maintained in appropriate storage facilities, and monitored to keep track of inventory.**
- C. **Financial and Human Resource Management Systems;; Access Controls - N.J.A.C. 6A:23A-6.7**
1. **If the ~~s~~School districts has a ~~with~~ budgets in excess of \$25,000,000 or ~~with~~ more than **three hundred 300** employees, the district shall maintain an Enterprise Resource Planning (ERP) System **that** ~~which~~ integrates all data and processes of the school district into a unified system. ~~An~~ **The** ERP system ~~shall~~ uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration.**
 - a. ~~Districts affected by C.1. above that do not have an ERP system in place on July 1, 2008 shall fully implement one by the 2010-2011 school year and maintain both the existing system(s) and run a beta test ERP system during the 2009-2010 school year.~~ 2. **Whenever considering financial systems or the automation of other services or functions, the Superintendent ~~of Schools~~ or School Business Administrator/Board Secretary shall notify the Executive County Superintendent in writing to see if opportunities for a shared service system exist.**
 3. **Access controls shall be established for key elements of financial systems to ensure ~~that~~ a single person does not have the ability to make system edits that would violate segregation of duties controls.**
 - a. **The process for creating, modifying, and deleting user accounts shall include the use of user access request forms.**
 - b. **All requests for financial applications shall be approved and specified by the School Business Administrator/Board Secretary.**



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- c. All requests for network access shall be granted by the head of the technology department, if one exists.
- d. A review of user access shall be conducted yearly at a minimum by the relevant department managers and an audit trail should be maintained to verify the performance of this review.
- e. Access to the network and key applications within the a district shall be restricted to authorized users through the use of unique user names and passwords.
- f. Proper protocols shall be implemented that appropriately address password expiration and complexity.

D. Personnel Tracking and Accounting – N.J.A.C. 6A:23A-6.8

- 1. The school district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each. ~~Districts are required to maintain a position control roster by December 31, 2009.~~ The position control roster shall:
 - a. Share a common database and be integrated with the district's payroll system;
 - b. Agree to the account codes in the budget software; and
 - c. Ensure that the data within the position control roster system includes, at a minimum, the following information:
 - (1) The employee's name;
 - (2) The employee's date of hire;
 - (3) A permanent position tracking number for the each employee, including:



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- (a) The expenditure account codes for the general fund consistent with the State prescribed budget, special revenue fund, and enterprise funds;
- (b) The building(s) to which the position is assigned;
- (c) The ~~certificate(s) certification~~ title and endorsement(s) held, as applicable;
- (d) The assignment position title as follows:
 - i. Superintendent or Chief School Administrator;
 - ii. Assistant Superintendent;
 - iii. School Business Administrator;
 - iv. Board Secretary (when other than N.J.A.C. 6A:23A-6.8(a)3.iii.(4)(A), (B), or (C) and D.1.c.(3)(d)i., D.1.c.(3)(d)ii., or D.1.c.(3)(d)iii. above);
 - v. Principal;
 - vi. Vice Principal;
 - vii. Director;
 - viii. Supervisor;
 - ix. Facilitator;
 - x. Instructional Coach by Subject Area;
 - xi. Department Chairperson by Subject Area;



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- xii. **Certificated Administrator – Other;**
- xiii. **Guidance;**
- xiv. **Media Specialist/Librarian;**
- xv. **School Nurse;**
- xvi. **Social Worker;**
- xvii. **Psychologist;**
- xviii. **Therapist – Occupational (OT);**
- xix. **Therapist – Physical (PT);**
- xx. **Therapist – Speech;**
- xxi. **Certificated Support Staff – Other;**
- xxii. **Teacher by Subject Area;**
- xxiii. **Instructional Assistants;**
- xxiv. **Certificated Instructional – Other;**
- xxv. **Aides supported by IEP;**
- xxvi. **Other Aides;**
- xxvii. **Maintenance Worker;**
- xxviii. **Custodian;**
- xxix. **Bus Driver;**
- xxx. **Vehicle Mechanic;**
- xxxi. **Food Service; and**



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xxxii. Other Non-certificated;-

- (4) A control number for substitute teachers;
- (5) A control number for overtime;
- (6) A control number for extra pay;
- (7) The status of the position (filled, vacant, abolished, etc.);
- (8) An indication, when available, of whether the employee is retiring in the budget year or not being renewed, including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc.;
- (9) Each of the following: base salary, step, longevity, guide, stipends by type, overtime, and other extra compensation;
- (10) The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- (11) The position's full-time equivalent value by location;
- (12) The date the position was filled; and
- (13) The date the position was originally created by the Board of Education. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the Board.

Adopted:



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R 6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements at of N.J.A.C. 6A:23A-5.3(b) pursuant to the procedures set forth at N.J.A.C. 6A:23A-5.3(b) and A. below, shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) pProgram by following the policies and procedures to maximize participation in the program at as set forth in N.J.A.C. 6A:23A-5.3(d) and C.1. below and to comply with all program requirements at as set forth in N.J.A.C. 6A:23A-5.3(e) and C.2. below.

A. Waiver

1. The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3, Policy 6111, and this Regulation upon demonstration that for the subsequent school year: **the district projects, based on reliable evidence, that it will have forty or fewer Medicaid-eligible classified students.**
 - a. The application for a waiver of the requirements of N.J.A.C. 6A:23A-5.3, Policy 6111, and this Regulation shall be made to the Executive County Superintendent no less than forty-five days prior to the submission of the district's proposed budget for the school year to which the waiver request applies. The Executive County Superintendent shall notify the district of the decision on the waiver application within twenty days of receipt of the waiver request. If the waiver is not granted, the district shall submit to the Executive County Superintendent a SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and D. below as part of its annual district budget submission, or shall demonstrate to the Executive County Superintendent that the district has achieved maximum participation in the SEMI program in the prebudget year.



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- a. ~~The district projects, based on reliable evidence, that it will have forty or fewer Medicaid-eligible classified students; or~~
 - b. ~~The district demonstrates that efforts to participate in SEMI would not provide a cost benefit to the district, based on the projection of the district's available SEMI reimbursement for the budget year as set forth in N.J.A.C. 6A:23A-5.3 (e) and B. below.~~
2. ~~The application for a waiver of the requirements of N.J.A.C. 6A:23A-5.3 shall be made to the Executive County Superintendent no less than forty-five days prior to the submission of the district's proposed budget for the school year to which the waiver request applies. The Executive County Superintendent shall notify the district of the decision on the waiver application within twenty days of receipt of the waiver request. If the waiver is not granted, the district shall submit a SEMI action plan to the Executive County Superintendent as required by N.J.A.C. 6A:23A-5.3(f) as part of its annual school district budget submission or demonstrate to the Executive County Superintendent the district has achieved maximum participation in the SEMI program in the prebudget year.~~

B. Projection of Available SEMI Reimbursement

1. As part of the annual budget information, the New Jersey Department of Education shall provide ~~the each~~ school district with a projection of available SEMI reimbursement for the budget year, as determined by the ~~New Jersey State~~ Department of ~~the~~ Treasury's ~~third-party~~ administrator for SEMI. ~~The projection shall be based on the following:~~
 - a. **The district shall recognize as revenue in its annual school district budget no less than ninety percent of said projection.**



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- b. **The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration the numbers it used in calculating the projection are more accurate than the projection provided.**
 - a. ~~Number of Medicaid eligible students;~~
 - b. ~~Assumption of twenty services per eligible students per year;~~
 - c. ~~One IEP meeting per eligible student per year; and~~
 - d. ~~Applicable SEMI reimbursement rates.~~
2. ~~Beginning with the 2009-2010 school year, the school district shall recognize as revenue in its annual school district budget no less than ninety percent of the projection of available SEMI reimbursement. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration that the numbers it used in calculating the projection are more accurate than the projection provided.~~

C. SEMI Program Requirements

1. The school district shall strive to achieve maximum participation in the SEMI program. **For the purpose of Policy 6111 and this Regulation, "mMaximum participation" means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system as determined by the New Jersey Department of the Treasury to identify the district's universe of eligible students. This may can be done without parental consent.**
2. **If the district participates** ~~Districts participating~~ in the SEMI reimbursement program, **the district shall comply with program requirements as follows:**



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- a. The ~~school~~ district shall implement Policy **6111** and **this Regulation 6111** concerning the effective and efficient administration of the SEMI reimbursement program consistent with the requirements of N.J.A.C. 6A:23A-5.3. **A complete listing of requirements and information are available at the SEMI/MAC website.**

- b. Any service submitted to Medicaid for reimbursement shall be rendered by a Medicaid qualified practitioner, or rendered by a provider under the supervision of a Medicaid qualified practitioner. The following outlines the required documentation for each related service provider:
 - (1) Nurses – copy of license (**educational services certificate issued by the State Board of Examiners** ~~DOE certification~~ is not required for SEMI);
 - (2) Occupational Therapist – copy of license and **educational services certificate issued by the State Board of Examiners** ~~DOE certification~~;
 - (3) Physical Therapist – copy of license and **educational services certificate issued by the State Board of Examiners** ~~DOE certification~~;
 - (4) Psychologist – copy of **educational services certificate issued by the State Board of Examiners** ~~DOE certification~~;
 - (5) Social Worker – copy of **educational services certificate issued by the State Board of Examiners** ~~DOE certification~~; and
 - (6) **Speech-language Specialist Therapist: —copy of** ~~DOE certification and American Speech-Language-Hearing Association (ASHA) Certification or Copy~~



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~~of DOE certification and past or present license (on or after January 1, 1993); or copy of DOE certification and documentation that the equivalent educational requirements and work experience necessary for ASHA certification have been met.~~

- (a) **Qualification and documentation for provision of evaluation services shall include:**
- (i) **Copy of licensed physician's orders, which shall be maintained with the student's IEP; or**
 - (ii) **Copy of New Jersey license as a speech-language pathologist and educational services certificate with a speech-language specialist endorsement (N.J.A.C. 6A:9B-14.6) for the individual whose signature appears on the IEP; or**
 - (iii) **Copy of documentation that identifies the referral of speech services included in or with the student's IEP.**
- (b) **Qualification for provision of related services shall include:**
- (i) **Copy of educational services certificate or endorsement issued by the State Board of Examiners and an American Speech-Language-Hearing Association (ASHA) Certificate of Clinical Competence; or**



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- (ii) **Copy of educational services certificate with a speech-language specialist endorsement and a valid license authorized by the State Audiology and Speech-Language Pathology Advisory Committee in accordance with N.J.S.A. 45:3B-1 et seq.**
- (7) **Audiologist – copy of license issued by the State Audiology and Speech-Language Pathology Advisory Committee in accordance with N.J.S.A. 45:3B-1 et seq.**
- c3. Practitioners who are not Medicaid qualified can deliver services under the direction of Medicaid qualified practitioners. **Practitioners who are not Medicaid qualified** These include **only** certified occupational therapist assistants (~~COTAs~~), physical therapist assistants, (~~PTAs~~) and **speech-language specialists who do not meet the qualifications at N.J.A.C. 6A:23A-5.3(e)2.vi(2)(A) or (B) and C.2.b.(6)(i) and C.2.b.(6)(ii) above, and licensed practical nurses ~~correctionists~~.**
- d4. Any direct therapy or other related service shall be prescribed in the related services section of the student's IEP prior to submitting a claim to Medicaid for reimbursement. Delivery of nursing services and dispensing of medication **shall must** be referenced in the IEP and supported by physicians' orders or prescriptions, ~~—These which shall documents must~~ be maintained on file. ~~The S~~Supporting documentation to be maintained by the ~~school~~ district shall be the cover/signature page, related services section of the IEP, therapy logs, and the evaluations and assessments conducted by the Medicaid-qualified practitioners.



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- e5. Entities where the school district has placed SEMI-eligible students shall take steps to enable school districts to maximize participation, including either logging the eligible services provided directly through the **third-party system as determined by the New Jersey Department of the Treasury vendor** or the sending school district, as mutually agreed upon with the school district, and obtaining SEMI provider qualification certifications. Every out-of-district placement **shall must** provide copies of SEMI provider qualifications, certifications, and licenses. ~~This provision N.J.A.C. 6A:23A-5.3(e)5.~~ applies to the following out-of-district placement options:
- (1)a. Approved private schools for students with disabilities;
 - (2)b. Educational services commissions;
 - (3)e. Jointure commissions;
 - (4)d. Vocational half-time programs;
 - (5)e. New Jersey Department of Education rRegional dDay sSchools; and
 - (6)f. County sSpecial sService sSchool dDistricts.
- f. **If the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above the district shall comply with the program requirements to assure the year-end cost settlement of SEMI claims is properly calculated with the standardized submission of quarterly and annual cost data, as well as staff pool lists transmitted directly through the third-party system as determined by the New Jersey Department of the Treasury.**



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- g. **To retain reimbursement, if the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, the district shall ensure compliance with the necessary components of the cost settlement requirements which include completion of the online questionnaire – Random Moment Time Study (RMTS) – by staff provided directly through the third-party system as determined by the New Jersey Department of the Treasury.**

- h6. **All supporting documentation for a Medicaid claim shall be maintained on file and available for audit or State review for at least seven years from the date of service. Supporting documentation shall include provider certification (current and historical for each provider);; provider service logs, licenses, and/or certificates issued by the Division of Consumer Affairs or the New Jersey Department of Education, as applicable; ~~certifications~~; physician authorizations for nursing services;; parental consent forms;; attendance records;; and copies of the student’s IEP.**

D. SEMI Action Plan

- 1. **If the A school district ~~that~~ has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements ~~at set forth in~~ N.J.A.C. 6A:23A-5.3(e) and C.2. above, the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the ~~school~~ district’s proposed budget submission.**

- 2. **The SEMI action plan shall include the following components:**
 - a. **Procedures for obtaining parental consent forms, such as including the Parental Consent Best Practices ~~that which~~ are available from the New Jersey Department of Education.**



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- b. Establishment of a benchmark for the ~~2008-2009 school year~~ **of implementation** or for the first year the district does not have an approved waiver pursuant to ~~the provisions of~~ N.J.A.C. 6A:23A-5.3(b) **and A. above**, whichever is applicable, for obtaining maximum participation of all SEMI-eligible students by the start of the subsequent school year.:
- (1) The benchmarks for the ~~first 2008-2009 school year~~ **of implementation** or for the first year ~~that~~ the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) **and A. above**, whichever is applicable, for achieving maximum participation shall ~~at a minimum~~ **close, at a minimum**, the gap between current participation and maximum participation by fifty percent by the beginning of the subsequent school year; and
 - (2) The benchmarks shall be based on the percentage of parental consent forms collected from eligible students. The number of parental consent forms shall reflect one parental consent form **or one document noting parental refusal** for each eligible student;- ~~This should include documentation of parental refusal to give consent.~~
- c. Procedures to ensure ~~that~~ all IEP meetings are documented in the third-party administrator's system. IEPs are ~~only~~ **claimable only** if a Medicaid qualified practitioner is present **and it is documented that a health-related service is discussed;**
- d. Procedures to ensure ~~that~~ all SEMI-eligible services, including services provided by entities where the ~~school~~ district has placed SEMI-eligible students, are documented in the third-party administrator's system;-
- e. Procedures to ensure ~~that~~ a valid IEP is on file and the IEP date is on file in the third-party administrator's system for



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each SEMI-eligible student for whom parental consent has been obtained;- and

- f. Procedures to ensure that service providers used by the school district and entities where the school district has placed SEMI-eligible students have valid licenses and certifications documenting SEMI provider qualifications on file in the third-party administrator's system.
3. **If the district does not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate they fully implemented their New Jersey Department of Education-approved SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and (g) and D. above, the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.**
 4. **If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.**

~~E. Districts that did not achieve ninety percent participation, or achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate they fully implemented their New Jersey Department of Education-approved SEMI action plan required above shall be subject to review for the withholding of State aid by the Commissioner pursuant to N.J.S.A. 18A:55-3 in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.~~

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Budget Preparation

R 6220 BUDGET PREPARATION

The annual school district budget will be prepared in accordance with the following procedure.

A. Responsibility

1. The **School Business Administrator/Board Secretary or designee** is responsible for the administration and coordination of all budget preparation activities and will be guided by the budget planning forecasts prepared in accordance with Policy No. 6210.
2. Each Principal will assess the educational needs of the students, collect and evaluate the requests for funds submitted by the teaching and support staff members in **their his/her** building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the **School Business Administrator/Board Secretary or designee**.
3. Each central office administrator will assess the needs of the program operation for which **they are he/she is** responsible (such as staff recruiting, facilities maintenance, transportation, capital improvements) and will prepare an estimate of the program needs for the next budget year. The estimate will be submitted to the **School Business Administrator/Board Secretary or designee**.

B. Priorities

1. All estimates submitted to the **School Business Administrator/Board Secretary or designee** in accordance with paragraph A.2. and paragraph A.3. above will be reasonably detailed and supported by appropriate documentation to justify the expenditures requested.



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The administrators charged with estimating budgetary needs will be guided by these cost priorities; ~~listed in order of descending importance.~~

- a. Staffing adequate to sustain the current instructional program;;
 - b. Supplies and equipment adequate to sustain the current instructional program;;
 - c. Maintenance of current facilities and programs;;
 - d. New staff members to improve or expand the current program;;
 - e. New supplies and equipment to improve or expand the current instructional program;; and
 - f. New instructional programs.
2. **The Superintendent or designee and the School Business Administrator/Board Secretary will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Superintendent or designee and the School Business Administrator/Board Secretary will:**
- a. Compare budget requests with inventory to determine whether requested resources are presently available;
 - b. Analyze budget requests on a district-wide basis to determine whether requested resources can be shared; and
 - c. Analyze budget requests for staffing requirements and convert those requirements to dollar equivalents.



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C. Form

1. The tentative budget shall contain:

- a1. The total expenditure for each item for the preceding school year, the amount appropriated for the current school year adjusted for transfers as of the date specified by the New Jersey Department of Education (NJDOE) of the current school year, and the amount estimated to be necessary to be appropriated for the ensuing school year, indicated separately for each item as determined by the Commissioner;
- b2. The amount of the surplus account available at the beginning of the preceding school year, at the beginning of the current school year and the amount anticipated to be available for the ensuing school year;
- c3. The amount of revenue available for budget purposes from the preceding school year, the amount available for the current school year as of the date specified by the ~~NJDOE~~ ~~New Jersey Department of Education~~ and the amount anticipated to be available for the ensuing school year in the following categories as applicable:
 - (1)~~a~~: Revenues to be raised by local sources;
 - (2)~~b~~: Revenues from State Aid;
 - (3)~~e~~: Revenues from Federal Aid;
 - (4)~~d~~: Revenues from intermediate sources; **and/or**
 - (5)~~e~~: Other sources of revenue;-
- d4. Transfers between current expense and capital outlay for the preceding school year, the current school year as of the date specified by the ~~NJDOE~~ ~~New Jersey Department of Education~~ of that year and transfers anticipated for the ensuing school year;



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- e5. A presentation of the student population for the current school year and immediate past school year as reported in the application for State School Aid, and an estimate of the anticipated student population for the next school year;
- f6. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year; and
- g. **Any additional information required by the NJDOE and the Board of Education.**
- h7. All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as included in statutes and administrative code.

D. Timeline

The **Superintendent or designee and the School Business Administrator/Board Secretary** will submit the tentative budget recommendations to the **Board of Education Superintendent** in accordance with the budget timeline established by the **NJDOE New Jersey Department of Education** and the Board. The proposed expenditures and anticipated revenues in the tentative budget will be supported by sufficient explanatory information to enable the **Superintendent and Board** to determine their validity.

Issued:



3216 DRESS AND GROOMING

The Board of Education believes the appearance and dress of teaching staff members is an important component of the educational program of this school district. The attitude of teaching staff members about their professional responsibilities and the importance of education in the lives of their students are reflected in their dress and appearance.

- A. Accordingly, in order to create an atmosphere of respect for teaching staff members and an environment conducive to discipline and learning, the Board establishes the following rules for the dress of teaching staff members in the performance of their professional duties:
1. Acceptable attire for teaching staff members shall include, but not be limited to, blouses, turtlenecks, crewnecks, golf shirts, collared shirts (with or without a tie), polo shirts, sweaters, dresses, skirts, jeans (without rips), chinos, trousers, and suits. Solid-color, non-graphic T-shirt style tops that are neat in appearance, may be worn as part of a coordinated professional outfit.
 2. Inappropriate attire within the regular school day includes, but is not limited to, the following:
 - a. See-through tops, halter tops, midriff/crop tops, low cut tops, tank tops not covered by another garment;
 - b. Excessively short (skirts or dresses should not end higher than mid-thigh) or tight-fitting clothing;
 - c. T-shirts with graphics or logos;
 - d. Strapless shirts and dresses;
 - e. Sweatshirts, hoodies, shorts, sweatpants, athletic wear, team jerseys;
 - f. Beachwear, such as beach jackets, beach cover-ups, flip flops; slides or Crocs;
 - g. Hats and/or head coverings unless approved by the Principal or designee for medical or religious reasons;

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Dress and Grooming

3. Physical Education: Teachers may wear clothing appropriate to their subject area. This includes athletic jackets, golf shirts, slacks, shorts, warm-ups and appropriate footwear.
4. Science, Art and Related Arts: Teachers may wear smocks, shop aprons, overalls, or other protective attire if appropriate for the subject area. Safety equipment such as glasses, goggles, protective leather sleeves or chaps, or hard hats shall be worn as required by other regulations, statute, or policy.

C. Prior Approval

Any request for an exemption for medical reasons (e.g. footwear) is to be discussed with the Building Principal and appropriate medical documentation must be provided. Prior approval is required for any deviation from policy. If any employee is uncertain as to the appropriateness of a garment, a brief written description of the clothing he or she desires to wear should be submitted to the Principal. The Principal shall respond in writing to the employee within three days.

N.J.S.A. 18A:27-4

Adopted:

4216 DRESS AND GROOMING

The Board of Education believes ~~that~~ the appearance and dress of support staff members is an important component of the educational program of this school district. The attitude of support staff members about their professional responsibilities and the importance of education in the lives of their students are reflected in their dress and appearance.

- A. Accordingly, in order to create an atmosphere of respect for support staff members and an environment conducive to discipline and learning, the Board establishes the following rules for the dress of support staff members in the performance of their professional duties:
1. Acceptable attire for support staff members shall include, but not be limited to, blouses, turtlenecks, crewnecks, golf shirts, collared shirts (with or without a tie), polo shirts, sweaters, dresses, skirts, jeans (without rips), chinos, trousers, and suits. Solid-color, non-graphic T-shirt style tops that are neat in appearance, may be worn as part of a coordinated professional outfit.
 2. Inappropriate attire within the regular school day includes, but is not limited to, the following:
 - a. See-through tops, halter tops, midriff/crop tops, low cut tops, tank tops not covered by another garment;
 - b. Excessively short (skirts or dresses should not end higher than mid-thigh) or tight-fitting clothing;
 - c. T-shirts with graphics or logos;
 - d. Strapless shirts and dresses;
 - e. Sweatshirts, hoodies, shorts, sweatpants, athletic wear, team jerseys;
 - f. Beachwear, such as beach jackets, beach cover-ups, flip flops; slides or Crocs;
 - g. Hats and/or head coverings unless approved by the Principal or designee for medical or religious reasons;

- h. Warm-up suits or sweat suits unless worn during physical education or special activities;
 - i. Open-toe shoes, open-back shoes; staff members are encouraged to wear footwear that will allow them to maneuver quickly and safely, especially during an emergency.
- 2. The clothing and appearance of all support staff members shall be clean and neat.
- 3. No clothing may be worn that constitutes a danger to health or safety to the wearer or to others, and no clothing may be worn that interferes with the instructional program.
- 4. A support staff member may request a waiver of this dress code for the performance of particular duties. Such waivers may be granted by the Principal.

B. Special Rules

- 1. Severe Weather Conditions: Dress standards may be modified by the Superintendent to permit more casual attire on days of delayed opening due to inclement weather. This modification recognizes that staff members may have to shovel snow, etc. in order to arrive at work in a timely manner. Standards may also be modified in times of excessive heat.
- 2. Dress Down Days: On theme days, spirit days, field trips, or days with special activities or programs, the Principal may grant that staff members may dress in more casual attire. However, such clothing must be linked to the school activity. For example, T-shirts bearing the school's name or mascot are acceptable on a school spirit day, but T-shirts unrelated to the school are not. Staff members scheduled for parent or professional meetings on these days are expected to follow the standard professional dress requirements during the parent or professional meetings.

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3. Physical Education: Support staff members assigned full-time in physical education classes may wear athletic jackets, golf shirts, slacks, shorts, warm-ups and appropriate footwear.

C. Prior Approval

Any request for an exemption for medical reasons (e.g., footwear) is to be discussed with the Building Principal and appropriate medical documentation must be provided. Prior approval is required for any deviation from policy. If any employee is uncertain as to the appropriateness of a garment, a brief written description of the clothing he or she desires to wear should be submitted to the Principal. The Principal shall respond in writing to the employee within three days.

N.J.S.A. 18A:27-4

Adopted: