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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/2023

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ASSETS AND RESOURCES

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--- A S S E T S ---

101	Cash in bank		\$18,303,266.83
116	Capital reserve Account		\$1,407,617.29
117	Maint. Reserve Account		\$950,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00
121	Tax levy receivable		\$49,603,322.74
	Accounts receivable:		
141	Intergovernmental - State	\$31,576,143.76	
			\$31,576,143.76

--- R E S O U R C E S ---

301	Estimated Revenues	\$156,132,097.38	
302	Less Revenues	(\$153,617,017.70)	
			\$2,515,079.68

	Total assets and resources		\$105,080,430.30
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/2023

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LIABILITIES AND FUND EQUITY

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--- L I A B I L I T I E S ---

402	Interfund Accounts Payable	\$709,581.43
421	Accounts Payable	\$120,558.80
TOTAL LIABILITIES		\$830,140.23
		\$830,140.23

F U N D B A L A N C E

--- A p p r o p r i a t e d ---

753	Reserve for Encumbrances - Current Year	\$84,638,323.75
754	Reserve for Encumbrance - Prior Year	\$45,440.00
Reserved fund balance:		
761	Capital reserve account -	\$1,407,617.29
		\$1,407,617.29
766	Reserve for Current Expense Emergencies	\$725,000.00
		\$725,000.00
764	Reserve for Maintenance	\$950,000.00
		\$950,000.00
601	Appropriations	\$160,903,621.07
602	Less : Expenditures	\$66,011,214.94
603	Encumbrances	\$84,683,763.75
		(\$150,694,978.69)
		\$10,208,642.38
	Total Appropriated	\$97,975,023.42
--- U n a p p r o p r i a t e d ---		
770	Unreserved Fund Balance -	\$10,275,266.36
303	Budgeted Fund Balance	(\$3,999,999.71)

TOTAL FUND BALANCE		\$104,250,290.07
TOTAL LIABILITIES AND FUND EQUITY		\$105,080,430.30
		\$105,080,430.30

BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/2023

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$160,903,621.07	\$150,694,978.69	\$10,208,642.38
Revenues	(\$156,132,097.38)	(\$153,617,017.70)	(\$2,515,079.68)
	<u>\$4,771,523.69</u>	<u>(\$2,922,039.01)</u>	<u>\$7,693,562.70</u>
	c		
Less: Adjust for prior year encumb.	(\$771,523.98)	(\$771,523.98)	
Budgeted Fund Balance	<u>\$3,999,999.71</u>	<u>(\$3,693,562.99)</u>	<u>\$7,693,562.70</u>
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	<u>\$3,999,999.71</u>	<u>(\$3,693,562.99)</u>	<u>\$7,693,562.70</u>
TOTAL Budgeted Fund Balance	<u><u>\$3,999,999.71</u></u>	<u><u>(\$3,693,562.99)</u></u>	<u><u>\$7,693,562.70</u></u>

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 6 Month Period Ending 12/31/2023

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$101,762,143.00	\$102,130,946.88		(\$368,803.88)
3XXX	From State Sources	\$51,449,949.00	\$51,449,949.00		.00
4XXX	From Federal Sources	\$196,580.00	\$36,121.82		\$160,458.18
TOTAL REVENUE/SOURCES OF FUNDS		\$153,408,672.00	\$153,617,017.70		(\$208,345.70)
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					AVAILABLE BALANCE
*** EXPENDITURES ***					
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$41,905,596.57	\$17,878,029.61	\$22,961,968.25	\$1,065,598.71
11-2XX-100-XXX	Special Education - Instruction	\$10,590,318.74	\$4,357,247.33	\$6,224,263.18	\$8,808.23
11-230-100-XXX	Basic Skills - Remedial Instruction	\$530,424.22	\$211,785.22	\$318,639.00	\$0.00
11-240-100-XXX	Bilingual Education - Instruction	\$408,669.40	\$158,413.60	\$250,255.80	\$0.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$14,738.00	\$3,260.99	\$5,113.38	\$6,363.63
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$280,024.00	\$29,747.72	\$223,149.28	\$27,127.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,009,252.00	\$450,287.83	\$519,716.80	\$39,247.37
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$84,277.88	\$0.00	\$84,277.88	\$0.00
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$16,991,929.31	\$6,494,638.51	\$10,283,667.58	\$213,623.22
11-000-211-XXX	Attendance and Social Work Services	\$322,673.02	\$87,896.60	\$137,483.19	\$97,293.23
11-000-213-XXX	Health Services	\$1,060,117.84	\$424,506.94	\$628,977.69	\$6,633.21
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$5,947,456.48	\$2,188,697.46	\$2,718,379.64	\$1,040,379.38
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$3,402,567.12	\$948,663.23	\$1,863,014.26	\$590,889.63
11-000-218-XXX	Guidance	\$2,653,745.02	\$1,106,436.49	\$1,546,377.79	\$930.74
11-000-219-XXX	Child Study Teams	\$3,501,983.68	\$1,431,309.60	\$2,047,237.08	\$23,437.00
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$1,794,331.96	\$918,049.57	\$876,017.29	\$265.10
11-000-222-XXX	Educational Media Serv/School Library	\$690,723.60	\$276,138.80	\$414,584.80	\$0.00
11-000-223-XXX	Instructional Staff Training Services	\$262,747.00	\$110.00	\$129,070.00	\$133,567.00
11-000-230-XXX	Supp. Serv.-General Administration	\$3,883,301.03	\$2,159,657.27	\$949,131.12	\$774,512.64
11-000-240-XXX	Supp. Serv.-School Administration	\$5,475,519.20	\$2,667,195.49	\$2,740,150.25	\$68,173.46
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$1,983,968.38	\$967,524.48	\$894,779.62	\$121,664.28
11-000-261-XXX	Require Maint. for School Facilities	\$2,135,768.72	\$850,643.33	\$817,083.46	\$468,041.93
11-000-262-XXX	Custodial Services	\$6,789,836.83	\$2,890,404.92	\$3,879,176.23	\$20,255.68
11-000-263-XXX	Care and Upkeep of Grounds	\$394,620.16	\$186,066.07	\$166,995.78	\$41,558.31
11-000-266-XXX	Security	\$2,198,143.14	\$804,259.56	\$1,358,583.20	\$35,300.38
11-000-270-XXX	Student Transportation Services	\$12,027,916.67	\$4,722,461.64	\$6,889,229.93	\$416,225.10
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$29,154,497.65	\$12,894,761.79	\$14,243,825.14	\$2,015,910.72
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		\$155,495,147.62	\$65,108,194.05	\$83,171,147.62	\$7,215,805.95
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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 6 Month Period Ending 12/31/2023

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$330,692.07	\$189,430.04	\$37,969.25	\$103,292.78
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$5,077,781.38	\$713,590.85	\$1,474,646.88	\$2,889,543.65
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 TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	 \$5,408,473.45	 \$903,020.89	 \$1,512,616.13	 \$2,992,836.43
	=====	=====	=====	=====
 TOTAL GENERAL FUND EXPENDITURES	 \$160,903,621.07	 \$66,011,214.94	 \$84,683,763.75	 \$10,208,642.38
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 6 Month Period Ending 12/31/2023

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$101,603,143.00	\$101,603,143.00	.00
1310	Tuition from Individuals	\$50,000.00	.00	\$50,000.00
1410	Transp Fees from Individuals		\$1,901.00	(\$1,901.00)
1910	Rents and Royalties		\$12,350.00	(\$12,350.00)
1XXX	Miscellaneous	\$109,000.00	\$513,552.88	(\$404,552.88)
	TOTAL LOCAL	\$101,762,143.00	\$102,130,946.88	(\$368,803.88)
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$1,894,809.00	\$1,894,809.00	.00
3131	Extraordinary Aid	\$3,500,000.00	\$3,500,000.00	.00
3132	Categorical Special Education Aid	\$7,902,964.00	\$7,902,964.00	.00
3176	Equalization	\$35,728,306.00	\$35,728,306.00	.00
3177	Categorical Security	\$423,870.00	\$423,870.00	.00
3190	Other Unrestricted State Aid	\$2,000,000.00	\$2,000,000.00	.00
	TOTAL	\$51,449,949.00	\$51,449,949.00	\$0.00
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	\$196,580.00	\$36,121.82	\$160,458.18
	TOTAL	\$196,580.00	\$36,121.82	\$160,458.18
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	\$153,408,672.00	\$153,617,017.70	(\$208,345.70)
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$450,180.00	.00	.00	\$450,180.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,919,856.00	\$767,044.00	\$1,152,812.00	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$13,652,354.20	\$5,442,737.26	\$8,209,616.94	.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,108,739.77	\$3,679,115.25	\$5,423,725.32	\$5,899.20
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,322,807.27	\$4,917,141.52	\$7,396,387.30	\$9,278.45
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$146,899.60	\$146,899.60	\$0.00	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$52,600.00	\$2,610.00	\$49,695.00	\$295.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$46,604.07	\$17,604.07	\$29,000.00	.00
11-190-100-320 Purchased Prof.-Ed. Services	\$1,111,307.74	\$865,700.57	\$245,607.17	.00
11-190-100-340 Purchased Technical Services	\$918,827.97	\$788,078.31	\$87,235.14	\$43,514.52
11-190-100-500 Other Purch. Serv. (400-500 series)	\$398,255.00	\$197,872.00	\$174,090.80	\$26,292.20
11-190-100-610 General Supplies	\$1,089,476.43	\$525,733.58	\$148,948.58	\$414,794.27
11-190-100-640 Textbooks	\$687,688.52	\$527,493.45	\$44,850.00	\$115,345.07
TOTAL	\$41,905,596.57	\$17,878,029.61	\$22,961,968.25	\$1,065,598.71
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$805,578.43	\$322,578.43	\$483,000.00	\$0.00
11-204-100-106 Other Salaries for Instruction	\$8,550.00	\$8,550.00	.00	.00
11-204-100-610 General Supplies	\$2,000.00	.00	\$212.86	\$1,787.14
TOTAL	\$816,128.43	\$331,128.43	\$483,212.86	\$1,787.14
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$418,403.37	\$163,803.37	\$254,600.00	\$0.00
11-209-100-106 Other Salaries for Instruction	\$56,858.00	\$22,906.85	\$33,951.15	.00
11-209-100-610 General supplies	\$2,000.00	.00	\$688.21	\$1,311.79
TOTAL	\$477,261.37	\$186,710.22	\$289,239.36	\$1,311.79
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$442,049.30	\$187,549.30	\$254,500.00	\$0.00
11-212-100-106 Other Salaries for Instruction	\$56,992.80	\$25,361.80	\$31,631.00	.00
11-212-100-610 General supplies	\$17,350.00	\$11,776.81	\$3,209.59	\$2,363.60
TOTAL	\$516,392.10	\$224,687.91	\$289,340.59	\$2,363.60
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,314,208.17	\$2,946,942.77	\$4,367,265.40	\$0.00
11-213-100-106 Other Salaries for Instruction	\$56,567.00	\$22,790.45	\$33,776.55	.00
11-213-100-610 General supplies	\$400.00	.00	\$89.90	\$310.10
TOTAL	\$7,371,175.17	\$2,969,733.22	\$4,401,131.85	\$310.10
Autism:				
11-214-100-101 Salaries of Teachers	\$666,652.20	\$310,352.20	\$356,300.00	\$0.00
11-214-100-106 Other Salaries for Instruction	\$4,275.00	\$4,275.00	.00	.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-214-100-610 General Supplies	\$33,750.00	\$31,512.63	\$1,609.07	\$628.30
TOTAL	\$704,677.20	\$346,139.83	\$357,909.07	\$628.30
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$668,306.77	\$281,943.77	\$386,363.00	\$0.00
11-216-100-106 Other Salaries for Instruction	\$32,077.70	\$16,677.70	\$15,400.00	.00
11-216-100-600 General Supplies	\$4,300.00	\$226.25	\$1,666.45	\$2,407.30
TOTAL	\$704,684.47	\$298,847.72	\$403,429.45	\$2,407.30
TOTAL SPECIAL ED - INSTRUCTION	\$10,590,318.74	\$4,357,247.33	\$6,224,263.18	\$8,808.23
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$530,424.22	\$211,785.22	\$318,639.00	\$0.00
TOTAL	\$530,424.22	\$211,785.22	\$318,639.00	\$0.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$408,669.40	\$158,413.60	\$250,255.80	\$0.00
TOTAL	\$408,669.40	\$158,413.60	\$250,255.80	\$0.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$3,000.00	\$0.00	\$1,767.49	\$1,232.51
11-3XX-100-610 General Supplies	\$11,738.00	\$3,260.99	\$3,345.89	\$5,131.12
TOTAL	\$14,738.00	\$3,260.99	\$5,113.38	\$6,363.63
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$248,998.00	\$29,747.72	\$216,250.28	\$3,000.00
11-401-100-600 Supplies and Materials	\$3,100.00	.00	.00	\$3,100.00
11-401-100-800 Other Objects	\$27,926.00	.00	\$6,899.00	\$21,027.00
TOTAL	\$280,024.00	\$29,747.72	\$223,149.28	\$27,127.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$711,612.00	\$311,255.90	\$399,531.10	\$825.00
11-402-100-500 Purchased Services (300-500 series)	\$161,270.00	\$95,659.61	\$52,517.29	\$13,093.10
11-402-100-600 Supplies and Materials	\$111,720.00	\$31,615.08	\$66,982.71	\$13,122.21
11-402-100-800 Other Objects	\$24,650.00	\$11,757.24	\$685.70	\$12,207.06
TOTAL	\$1,009,252.00	\$450,287.83	\$519,716.80	\$39,247.37
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$84,277.88	\$0.00	\$84,277.88	\$0.00
TOTAL	\$84,277.88	\$0.00	\$84,277.88	\$0.00
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$84,277.88	\$0.00	\$84,277.88	\$0.00
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$50,000.00	.00	.00	\$50,000.00
11-000-100-562 Tuition to Other LEAs within State Special	\$6,812,357.10	\$2,499,402.91	\$4,291,364.04	\$21,590.15
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$855,000.00	\$255,250.00	\$594,750.00	\$5,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$44,000.00	\$12,800.00	\$31,200.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$170,000.00	\$12,765.00	\$51,060.00	\$106,175.00



BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$7,968,905.21	\$3,413,664.60	\$4,526,194.54	\$29,046.07
11-000-100-568 Tuition - State Facilities	\$91,150.00	\$36,460.00	\$54,690.00	.00
11-000-100-569 Tuition - Other	\$1,000,517.00	\$264,296.00	\$734,409.00	\$1,812.00
TOTAL	\$16,991,929.31	\$6,494,638.51	\$10,283,667.58	\$213,623.22
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$225,379.79	\$87,896.60	\$137,483.19	.00
11-000-211-300 Purchased Prof. & Tech. Svc.	\$97,000.00	.00	.00	\$97,000.00
11-000-211-800 Other Objects	\$293.23	.00	.00	\$293.23
TOTAL	\$322,673.02	\$87,896.60	\$137,483.19	\$97,293.23
--- Health services ---				
11-000-213-100 Salaries	\$983,440.84	\$390,877.84	\$592,563.00	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$62,124.00	\$30,750.00	\$30,640.54	\$733.46
11-000-213-600 Supplies and Materials	\$14,553.00	\$2,879.10	\$5,774.15	\$5,899.75
TOTAL	\$1,060,117.84	\$424,506.94	\$628,977.69	\$6,633.21
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,875,956.48	\$757,131.68	\$1,118,824.80	.00
11-000-216-320 Purchased Prof. Ed. Services	\$4,016,000.00	\$1,390,072.64	\$1,587,276.66	\$1,038,650.70
11-000-216-600 Supplies and Materials	\$55,500.00	\$41,493.14	\$12,278.18	\$1,728.68
TOTAL	\$5,947,456.48	\$2,188,697.46	\$2,718,379.64	\$1,040,379.38
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$3,402,567.12	\$948,663.23	\$1,863,014.26	\$590,889.63
TOTAL	\$3,402,567.12	\$948,663.23	\$1,863,014.26	\$590,889.63
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,345,174.19	\$961,276.19	\$1,383,898.00	.00
11-000-218-105 Sal Secr. & Clerical Asst.	\$302,405.83	\$139,940.83	\$162,465.00	.00
11-000-218-600 Supplies and Materials	\$600.00	\$137.91	.00	\$462.09
11-000-218-800 Other Objects	\$5,565.00	\$5,081.56	\$14.79	\$468.65
TOTAL	\$2,653,745.02	\$1,106,436.49	\$1,546,377.79	\$930.74
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,041,184.48	\$1,258,152.40	\$1,783,032.08	.00
11-000-219-105 Sal Secr. & Clerical Asst.	\$275,391.70	\$130,391.70	\$145,000.00	.00
11-000-219-11X Other Salaries	\$3,577.50	\$1,777.50	\$1,800.00	.00
11-000-219-320 Purchased Prof. - Ed. Services	\$173,330.00	\$34,125.00	\$117,405.00	\$21,800.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,000.00	\$5,798.00	\$0.00	\$1,202.00
11-000-219-800 Other Objects	\$1,500.00	\$1,065.00	.00	\$435.00
TOTAL	\$3,501,983.68	\$1,431,309.60	\$2,047,237.08	\$23,437.00
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,397,385.58	\$722,385.58	\$675,000.00	.00
11-000-221-104 Salaries Other Prof. Staff	\$60,826.00	\$5,850.00	\$54,976.00	.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$270,505.26	\$124,505.26	\$146,000.00	.00
11-000-221-600 Supplies and Materials	\$62,222.12	\$62,222.12	.00	.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-800 Other Objects	\$3,393.00	\$3,086.61	\$41.29	\$265.10
TOTAL	\$1,794,331.96	\$918,049.57	\$876,017.29	\$265.10
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$690,723.60	\$276,138.80	\$414,584.80	.00
TOTAL	\$690,723.60	\$276,138.80	\$414,584.80	\$0.00
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,147.00	\$110.00	\$31,037.00	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$221,600.00	.00	\$88,033.00	\$133,567.00
11-000-223-500 Other Purchased Services (400-500 series)	\$10,000.00	.00	\$10,000.00	.00
TOTAL	\$262,747.00	\$110.00	\$129,070.00	\$133,567.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$794,118.73	\$416,112.99	\$378,005.74	\$0.00
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,071.50	\$1,869.94	\$3,201.56	.00
11-000-230-199 Unused Vac Payment to Term/Ret Staff	\$19,321.25	\$19,321.25	.00	.00
11-000-230-331 Legal Services	\$700,000.00	\$170,444.84	\$330,955.16	\$198,600.00
11-000-230-332 Audit Fees	\$65,000.00	.00	.00	\$65,000.00
11-000-230-334 Architectural/Engineering Services	\$32,817.54	\$1,080.00	\$28,760.00	\$2,977.54
11-000-230-339 Other Purchased Prof. Svc.	\$35,665.00	\$23,415.00	\$12,250.00	.00
11-000-230-340 Purchased Tech. Services	\$2,000.00	\$1,888.00	.00	\$112.00
11-000-230-530 Communications/Telephone	\$328,963.00	\$141,278.52	\$167,262.73	\$20,421.75
11-000-230-580 Travel - All Other	\$13,240.00	\$4,679.13	.00	\$8,560.87
11-000-230-590 Misc Purchased Services (400-500)	\$1,100,919.02	\$921,870.15	\$13,528.15	\$165,520.72
11-000-230-610 General Supplies	\$22,050.00	\$8,997.56	\$1,466.54	\$11,585.90
11-000-230-630 BOE In-House Training/Meeting Supplies	\$8,000.00	\$149.58	\$1,350.42	\$6,500.00
11-000-230-820 Judgments Against. School District.	\$703,099.99	\$407,125.49	\$9,705.00	\$286,269.50
11-000-230-890 Misc. Expenditures	\$17,035.00	\$12,443.90	\$2,645.82	\$1,945.28
11-000-230-895 BOE Membership Dues and Fees	\$36,000.00	\$28,980.92	.00	\$7,019.08
TOTAL	\$3,883,301.03	\$2,159,657.27	\$949,131.12	\$774,512.64
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,138,276.17	\$1,604,135.96	\$1,534,140.21	.00
11-000-240-104 Salaries Other Prof. Staff	\$729,981.54	\$364,990.54	\$364,991.00	.00
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,392,140.64	\$574,173.04	\$817,967.60	.00
11-000-240-1XX Other Salaries	\$4,120.00	\$2,302.00	\$1,818.00	\$0.00
11-000-240-199 Unused Vac Payment to Term/Ret Staff	\$18,666.75	\$18,666.75	.00	.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$5,000.00	.00	.00	\$5,000.00
11-000-240-500 Other Purchased Services (400-500 series)	\$10,000.00	\$2,089.50	\$7,910.50	.00
11-000-240-600 Supplies and Materials	\$78,792.50	\$60,502.15	\$611.63	\$17,678.72
11-000-240-800 Other Objects	\$98,541.60	\$40,335.55	\$12,711.31	\$45,494.74
TOTAL	\$5,475,519.20	\$2,667,195.49	\$2,740,150.25	\$68,173.46
--- Central Services ---				
11-000-251-100 Salaries	\$908,511.42	\$454,648.40	\$453,863.02	.00
11-000-251-330 Purchased Prof. Services	\$94,910.26	\$57,388.92	\$25,139.01	\$12,382.33
11-000-251-592 Misc Pur Serv (400-500 series)	\$17,500.00	\$3,614.25	\$1,434.78	\$12,450.97

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-600 Supplies and Materials	\$29,231.60	\$18,200.02	\$3,409.82	\$7,621.76
11-000-251-89X Other Objects	\$10,979.40	\$10,979.40	.00	.00
TOTAL	\$1,061,132.68	\$544,830.99	\$483,846.63	\$32,455.06
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$824,335.70	\$415,856.96	\$408,478.74	.00
11-000-252-500 Other Pur Serv. (400-500 series )	\$73,500.00	\$1,878.44	.00	\$71,621.56
11-000-252-600 Supplies and Materials	\$25,000.00	\$4,958.09	\$2,454.25	\$17,587.66
TOTAL	\$922,835.70	\$422,693.49	\$410,932.99	\$89,209.22
TOTAL Cent. Svcs. & Admin IT	\$1,983,968.38	\$967,524.48	\$894,779.62	\$121,664.28
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,171,674.36	\$598,095.98	\$573,578.38	.00
11-000-261-199 Unused Vac Payment to Term/Ret Staff	\$7,279.14	\$7,279.14	.00	.00
11-000-261-420 Cleaning, Repair & Maint. Svc	\$566,340.54	\$163,800.67	\$209,305.90	\$193,233.97
11-000-261-610 General Supplies	\$320,474.68	\$70,799.21	\$27,815.45	\$221,860.02
11-000-261-800 Other Objects	\$70,000.00	\$10,668.33	\$6,383.73	\$52,947.94
TOTAL	\$2,135,768.72	\$850,643.33	\$817,083.46	\$468,041.93
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,392,302.44	\$1,652,583.37	\$1,735,320.04	\$4,399.03
11-000-262-107 Salaries of Non-Instructional Aids	\$323,213.61	\$106,026.49	\$217,187.12	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$31,504.04	\$24,304.04	\$7,200.00	.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$160,000.00	\$75,000.00	\$75,000.00	\$10,000.00
11-000-262-490 Other Purchased Property Svc.	\$149,000.00	\$55,629.54	\$93,370.46	.00
11-000-262-610 General Supplies	\$150,116.74	\$138,193.44	\$8,438.03	\$3,485.27
11-000-262-621 Energy (Natural Gas)	\$639,000.00	\$148,697.04	\$490,302.96	.00
11-000-262-622 Energy (Electricity)	\$1,055,000.00	\$240,471.00	\$812,157.62	\$2,371.38
11-000-262-837 Interest-Energy Savings Bonds	\$464,700.00	\$234,500.00	\$230,200.00	.00
11-000-262-917 Principal-Energy Savings Bonds	\$425,000.00	\$215,000.00	\$210,000.00	.00
TOTAL	\$6,789,836.83	\$2,890,404.92	\$3,879,176.23	\$20,255.68
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$318,100.16	\$153,786.46	\$164,313.70	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$33,000.00	\$12,648.64	.00	\$20,351.36
11-000-263-610 General Supplies	\$43,520.00	\$19,630.97	\$2,682.08	\$21,206.95
TOTAL	\$394,620.16	\$186,066.07	\$166,995.78	\$41,558.31
--- Security ---				
11-000-266-100 Salaries	\$1,882,676.59	\$694,666.32	\$1,188,010.27	.00
11-000-266-300 Purchased Prof. & Tech. Svc.	\$133,295.60	\$6,703.21	\$107,501.41	\$19,090.98
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$5,000.00	.00	.00	\$5,000.00
11-000-266-610 General Supplies	\$14,100.00	\$8,502.87	\$400.02	\$5,197.11
11-000-266-800 Other Objects	\$163,070.95	\$94,387.16	\$62,671.50	\$6,012.29
TOTAL	\$2,198,143.14	\$804,259.56	\$1,358,583.20	\$35,300.38

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL Oper & Maint of Plant Services	\$11,518,368.85	\$4,731,373.88	\$6,221,838.67	\$565,156.30
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$707,050.05	\$287,050.05	\$420,000.00	.00
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,585,312.07	\$748,601.33	\$836,710.74	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$30,000.00	\$26,063.61	\$3,936.39	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$306,743.10	\$122,932.81	\$183,810.29	.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$15,000.00	\$11,486.07	.00	\$3,513.93
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$168,100.00	\$54,286.78	\$18,018.04	\$95,795.18
11-000-270-443 Lease Purch Payments - School Buses	\$306,951.07	\$271,216.83	\$35,734.24	.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$469,703.08	\$1,635.20	\$468,067.88	.00
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chrtr Sch Stud	\$41,199.80	\$2,044.00	\$8,155.00	\$31,000.80
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$75,000.00	.00	\$59,415.00	\$15,585.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$134,977.50	(\$7,741.13)		
			\$11,341.26	\$131,377.37
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$7,954,580.00	\$3,135,253.89	\$4,763,673.22	\$55,652.89
11-000-270-610 General Supplies	\$25,000.00	\$4,072.97	\$11,207.03	\$9,720.00
11-000-270-615 Transportation Supplies	\$205,000.00	\$65,559.23	\$68,960.84	\$70,479.93
11-000-270-800 Misc. Expenditures	\$3,300.00	.00	\$200.00	\$3,100.00
TOTAL	\$12,027,916.67	\$4,722,461.64	\$6,889,229.93	\$416,225.10
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,900,000.00	\$752,672.35	\$1,145,976.99	\$1,350.66
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,500,000.00	.00	\$2,500,000.00	.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$86,000.00	\$21,462.13	\$64,537.87	.00
11-XXX-XXX-260 Workman's Compensation	\$1,079,804.39	\$995,794.72	.00	\$84,009.67
11-XXX-XXX-270 Health Benefits	\$23,233,960.40	\$11,084,086.01	\$10,459,056.86	\$1,690,817.53
11-XXX-XXX-280 Tuition Reimbursement	\$100,000.00	\$25,746.58	\$74,253.42	.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$254,732.86	\$15,000.00	.00	\$239,732.86
TOTAL	\$29,154,497.65	\$12,894,761.79	\$14,243,825.14	\$2,015,910.72
Total Undistributed Expenditures	\$100,671,846.81	\$42,019,421.75	\$52,583,764.05	\$6,068,661.01
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$155,495,147.62	\$65,108,194.05	\$83,171,147.62	\$7,215,805.95
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$155,495,147.62	\$65,108,194.05	\$83,171,147.62	\$7,215,805.95

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance	
<b>*** CAPITAL OUTLAY ***</b>					
<b>--- EQUIPMENT ---</b>					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$21,072.55	\$14,147.70	\$3,397.32	\$3,527.53
12-130-100-730	Grades 6-8	\$60,083.68	\$53,922.21	.00	\$6,161.47
12-140-100-730	Grades 9-12	\$30,955.45	.00	\$30,955.45	.00
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$28,700.00	\$5,930.94	\$0.00	\$22,769.06
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-219-730	Support services-students-spec.	\$4,000.00	.00	.00	\$4,000.00
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$27,000.00	\$22,437.80	\$3,616.48	\$945.72
12-000-262-730	Undist. Exp.-Custodial Services	\$24,142.00	\$2,540.00	.00	\$21,602.00
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$14,142.00	.00	.00	\$14,142.00
12-000-266-730	Undist. Exp.-Security	\$12,226.00	\$2,890.00	.00	\$9,336.00
Undist. Exp. - Non-instructional Services					
12-000-270-732	Non-instructional equip.		(\$17,484.00)	.00	\$17,484.00
12-000-270-733	School buses - regular	\$105,045.39	\$105,045.39	.00	.00
TOTAL		\$330,692.07	\$189,430.04	\$37,969.25	\$103,292.78
<b>--- Facilities acquisition and construction services ---</b>					
12-000-400-334	Architectural/Engineering Services	\$164,880.00	\$103,240.00	\$61,640.00	.00
12-000-400-450	Construction Services	\$4,811,441.38	\$610,350.85	\$1,413,006.88	\$2,788,083.65
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	.00	.00	\$101,460.00
Sub Total		\$5,077,781.38	\$713,590.85	\$1,474,646.88	\$2,889,543.65
TOTAL		\$5,077,781.38	\$713,590.85	\$1,474,646.88	\$2,889,543.65
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,408,473.45	\$903,020.89	\$1,512,616.13	\$2,992,836.43

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$160,903,621.07	\$66,011,214.94	\$84,683,763.75	\$10,208,642.38

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10

For 6 Month Period Ending 12/31/2023

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

Accounts that are not included in Details of the REPORT OF THE SECRETARY

ACCOUNT NUMBER	DESCRIPTION	APPROPRIATION	EXPENDITURE	ENCUMBRANCES	AVAILABLE BALANCE
11-000-262-620	ELECTRIC UTILITY BH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY CF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY FS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY JF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY LS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY KMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY UHS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY BMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC HC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY ADM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY BH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY CF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY FS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY JF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY LS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY KMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY UHS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY BMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY HC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY ADM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-999-999-999	PAYROLL NET PAY ADJU	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/23

=====  
 ASSETS AND RESOURCES  
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--- A S S E T S ---

101	Cash in bank		\$2,091,919.28
	Accounts receivable:		
141	Intergovernmental - State	(\$5.00)	
142	Intergovernmental - Federal	\$1,800,943.97	
143	Intergovernmental - Other	\$506,556.00	
			\$2,307,494.97

--- R E S O U R C E S ---

301	Estimated Revenues	\$15,567,070.74	
302	Less Revenues	(\$5,793,250.19)	
			\$9,773,820.55

	Total assets and resources		\$14,173,234.80
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/23

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$94,487.69
421	Accounts Payable	\$72,244.61
481	Deferred revenues	\$2,386,461.08

TOTAL LIABILITIES

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\$2,553,193.38  
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FUND BALANCE

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--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$6,974,065.85
754	Reserve for encumbrances - Prior Year	\$1,718,819.92

601	Appropriations	\$15,567,070.74
602	Less: Expenditures	\$5,665,849.24
603	Encumbrances	\$6,974,065.85
		(\$12,639,915.09)

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\$2,927,155.65  
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TOTAL FUND BALANCE

\$11,620,041.42

TOTAL LIABILITIES AND FUND EQUITY

\$14,173,234.80  
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 6 Month Period Ending 12/31/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$481,568.19	\$474,148.19		\$7,420.00
2XXX From Intermediate Sources	\$109,000.00	\$25,000.00		\$84,000.00
3XXX From State Sources	\$8,997,864.00	\$2,934,779.00		\$6,063,085.00
4XXX From Federal Sources	\$5,978,638.55	\$2,359,323.00		\$3,619,315.55
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<b>\$15,567,070.74</b>	<b>\$5,793,250.19</b>		<b>\$9,773,820.55</b>
<b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>LOCAL PROJECTS:</b>				
Other Local Projects (001-199)	\$601,818.19	\$114,523.50	\$15,249.45	\$472,045.24
<b>TOTAL LOCAL PROJECTS</b>	<b>\$601,818.19</b>	<b>\$114,523.50</b>	<b>\$15,249.45</b>	<b>\$472,045.24</b>
<b>STATE PROJECTS:</b>				
Preschool Education Aid (218)	\$8,527,162.00	\$2,606,120.79	\$4,445,077.49	\$1,475,963.72
Nonpublic textbooks (501)	\$31,622.00	\$18,610.35	\$13,011.65	.00
Nonpublic auxiliary services (502)	\$184,819.00	\$60,380.60	\$124,438.40	.00
Nonpublic handicapped services (506)	\$44,483.00	\$6,073.80	\$38,409.20	.00
Nonpublic nursing services (509)	\$67,560.00	\$2,407.85	\$65,152.15	.00
Nonpublic Technology Aid (510)	\$26,803.00	.00	\$26,803.00	.00
Nonpublic School Programs (511)	\$115,415.00	.00	\$115,415.00	.00
<b>TOTAL STATE PROJECTS</b>	<b>\$8,997,864.00</b>	<b>\$2,693,593.39</b>	<b>\$4,828,306.89</b>	<b>\$1,475,963.72</b>
<b>FEDERAL PROJECTS:</b>				
ESSA Title I - Part A/D (231-239)	\$1,561,140.58	\$548,398.63	\$604,230.42	\$408,511.53
ESSA Title III - English Lang Enhancement (241-245)	\$151,886.88	\$56,677.93	\$56,502.57	\$38,706.38
I.D.E.A. Part B (Handicapped) (250-259)	\$2,194,179.00	\$1,799,371.50	\$394,807.50	.00
ESSA Title II - Part A/D (270-279)	\$270,950.04	\$50,901.31	\$119,177.28	\$100,871.45
ESSA Title IV (280-289)	\$91,862.27	\$21,314.84	\$17,255.91	\$53,291.52
ARRA/Other (450-469)	\$1,090,085.50	\$103,807.00	\$614,000.00	\$372,278.50
CRRSA-ESSER II Grant Program (483)	\$3,529.08	\$3,529.08	.00	.00
CRRSA Act-Learning Acceleration Grant Program (484)	\$10,369.04	\$10,369.04	.00	.00
ARP - ESSER Grant Program (487)	\$205,606.41	\$106,612.30	\$94,404.11	\$4,590.00
ARP - ESSER Accelerated Learning Coaching (488)	\$357,586.00	\$133,626.77	\$223,959.23	.00
ARP - ESSER Evidence-Based Summer Learning (489)	\$980.75	\$46.95	\$36.49	\$897.31
ARP - ESSER NJ Tiered System of Supports (491)	\$29,213.00	\$23,077.00	\$6,136.00	.00
<b>TOTAL FEDERAL PROJECTS</b>	<b>\$5,967,388.55</b>	<b>\$2,857,732.35</b>	<b>\$2,130,509.51</b>	<b>\$979,146.69</b>
<b>*** TOTAL EXPENDITURES ***</b>	<b>\$15,567,070.74</b>	<b>\$5,665,849.24</b>	<b>\$6,974,065.85</b>	<b>\$2,927,155.65</b>

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
SPECIAL REVENUE - FUND 20  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 6 Month Period Ending 12/31/23

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$481,568.19	\$474,148.19	\$7,420.00
Total Revenues from Local Sources	\$481,568.19	\$474,148.19	\$7,420.00
-----			
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$109,000.00	\$25,000.00	\$84,000.00
Total Revenue Intermediate Sources	\$109,000.00	\$25,000.00	\$84,000.00
-----			
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$8,527,162.00	\$2,632,608.00	\$5,894,554.00
32XX Other Restricted Entitlements	\$470,702.00	\$302,171.00	\$168,531.00
Total Revenue from State Sources	\$8,997,864.00	\$2,934,779.00	\$6,063,085.00
-----			
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,561,140.58	\$759,344.00	\$801,796.58
4451-55 Title II	\$270,950.04	\$84,499.00	\$186,451.04
4491-94 Title III	\$151,886.88	\$60,202.00	\$91,684.88
4471-74 Title IV	\$91,862.27	\$50,224.00	\$41,638.27
4420-29 I.D.E.A. Part B (Handicapped)	\$2,194,179.00	\$1,266,197.00	\$927,982.00
4533 Addressing Student Learning Loss Grant	\$13,898.12	.00	\$13,898.12
4540 ARP-ESSER Grant Program	\$216,856.41	\$2,300.00	\$214,556.41
4541 ARP-ESSER Accelerated Learning Coaching	\$357,586.00	\$113,714.00	\$243,872.00
4542 ARP-ESSER Evidence-Based Summer Learning	\$980.75	\$3,579.00	(\$2,598.25)
4544 ARP-ESSER NJ NTiered System of Supports	\$29,213.00	\$17,150.00	\$12,063.00
4XXX Other Federal Aids	\$1,090,085.50	\$2,114.00	\$1,087,971.50
Total Revenues from Federal Sources	\$5,978,638.55	\$2,359,323.00	\$3,619,315.55
-----			
TOTAL REVENUES/SOURCES OF FUNDS	\$15,567,070.74	\$5,793,250.19	\$9,773,820.55
-----			

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/23

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$601,818.19	\$114,523.50	\$15,249.45	\$472,045.24
<b>TOTAL LOCAL PROJECTS</b>	<b>\$601,818.19</b>	<b>\$114,523.50</b>	<b>\$15,249.45</b>	<b>\$472,045.24</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$1,871,092.00	\$743,484.23	\$1,127,607.77	.00
20-218-100-106 Other Sal. For Instruction	\$595,152.00	\$220,622.47	\$374,529.53	.00
20-218-100-600 General Supplies	\$380,000.00	\$122,595.51	\$30,701.15	\$226,703.34
<b>Total Instruction</b>	<b>\$2,846,244.00</b>	<b>\$1,086,702.21</b>	<b>\$1,532,838.45</b>	<b>\$226,703.34</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$94,950.00	\$39,932.32	\$55,017.68	.00
20-218-200-103 Salaries of Program Directors	\$133,025.00	\$66,512.52	\$66,512.48	.00
20-218-200-104 Salaries of Other Professional Staff	\$390,342.00	\$107,740.00	\$282,602.00	.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$97,922.00	\$31,668.16	\$66,253.84	.00
20-218-200-110 Other Salaries	\$25,644.00	\$2,430.00	\$23,214.00	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$85,928.00	\$34,371.20	\$51,556.80	.00
20-218-200-176 Salaries of Master Teachers	\$209,519.00	\$71,588.80	\$137,930.20	.00
20-218-200-200 Personal Services - Employee Benefits	\$1,076,978.00	.00	\$1,076,978.00	.00
20-218-200-321 Purchased Educ. Services-Contracted Pre-K	\$2,289,900.00	\$1,144,950.00	\$1,144,950.00	.00
20-218-200-329 Purchased Professional-Education Services	\$75,000.00	\$13,580.00	\$2,716.50	\$58,703.50
20-218-200-330 Other Purchased Professional Services	\$72,000.00	\$2,174.87	.00	\$69,825.13
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$35,000.00	.00	\$1,070.00	\$33,930.00
20-218-200-580 Travel	\$16,000.00	.00	.00	\$16,000.00
20-218-200-600 Supplies and Materials	\$205,000.00	\$1,653.11	\$3,437.54	\$199,909.35
20-218-200-800 Other Objects	\$23,710.00	\$1,050.30	.00	\$22,659.70
<b>Total Support Services</b>	<b>\$4,830,918.00</b>	<b>\$1,517,651.28</b>	<b>\$2,912,239.04</b>	<b>\$401,027.68</b>
--- Facility Acquisition & Constr. Serv. ---				
20-218-400-731 Instructional Equipment	\$250,000.00	.00	.00	\$250,000.00
20-218-400-732 NonInstructional Equipment	\$600,000.00	\$1,767.30	.00	\$598,232.70
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$850,000.00</b>	<b>\$1,767.30</b>	<b>\$0.00</b>	<b>\$848,232.70</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$8,527,162.00</b>	<b>\$2,606,120.79</b>	<b>\$4,445,077.49</b>	<b>\$1,475,963.72</b>
<b>-- Other State Programs --</b>				
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$470,702.00	\$87,472.60	\$383,229.40	.00
<b>-- TOTAL Other State Programs --</b>	<b>\$470,702.00</b>	<b>\$87,472.60</b>	<b>\$383,229.40</b>	<b>\$0.00</b>
<b>TOTAL STATE PROJECTS</b>	<b>\$8,997,864.00</b>	<b>\$2,693,593.39</b>	<b>\$4,828,306.89</b>	<b>\$1,475,963.72</b>

	Appropriations	Expenditures	Encumbrances	Available Balance
Federal Projects:				
--- CARES Act Educational Stabilization Fund ---				
--- Bridging the Digital Divide Program				
--- Coronavirus Relief Grant Program ---				
--- Other Federal Programs ---				
20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D	\$1,561,140.58	\$548,398.63	\$604,230.42	\$408,511.53
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$151,886.88	\$56,677.93	\$56,502.57	\$38,706.38
20-25X-XXX-XXX I.D.E.A. Part B	\$2,194,179.00	\$1,799,371.50	\$394,807.50	.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$270,950.04	\$50,901.31	\$119,177.28	\$100,871.45
20-28X-XXX-XXX ESSA Title IV	\$91,862.27	\$21,314.84	\$17,255.91	\$53,291.52
20-450 to 20-469-XXX-XXX ARRA/Other	\$1,090,085.50	\$103,807.00	\$614,000.00	\$372,278.50
20-483-XXX-XXX CRRSA-ESSER II Grant Program	\$3,529.08	\$3,529.08	.00	.00
20-484-XXX-XXX CRRSA Act-Learning Acceleration Grant Program				
	\$10,369.04	\$10,369.04	.00	.00
20-487-XXX-XXX ARP-ESSER Grant Program	\$205,606.41	\$106,612.30	\$94,404.11	\$4,590.00
20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching	\$357,586.00	\$133,626.77	\$223,959.23	.00
20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning	\$980.75	\$46.95	\$36.49	\$897.31
20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports	\$29,213.00	\$23,077.00	\$6,136.00	.00
TOTAL Other Federal Programs	\$5,967,388.55	\$2,857,732.35	\$2,130,509.51	\$979,146.69
	=====	=====	=====	=====
TOTAL FEDERAL PROJECTS	\$5,967,388.55	\$2,857,732.35	\$2,130,509.51	\$979,146.69
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
	=====	=====	=====	=====
TOTAL EXPENDITURES	\$15,567,070.74	\$5,665,849.24	\$6,974,065.85	\$2,927,155.65
	=====	=====	=====	=====

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION

Special Revenue Fund - Fund 20  
For 6 Month Period Ending 12/31/23

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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1/11 12:08pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/23

=====  
 ASSETS AND RESOURCES  
 =====

--- A S S E T S ---

101	Cash in bank		\$748,182.78
	Accounts receivable:		
132	Interfund	(\$63,116.54)	
		(\$63,116.54)	

--- R E S O U R C E S ---

302	Less Revenues	(\$10,922.79)	
		(\$10,922.79)	
	Total assets and resources		\$674,143.45

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION

Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/23

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

601	Appropriations		\$831,962.10	
602	Less : Expenditures	\$274,136.76		
			(\$274,136.76)	
				\$557,825.34
	Total Appropriated			\$557,825.34

--- Unappropriated ---

770	Fund balance			\$746,103.45
303	Budgeted Fund Balance			(\$629,785.34)

TOTAL FUND BALANCE \$674,143.45

TOTAL LIABILITIES AND FUND EQUITY \$674,143.45

=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION

Capital Projects Fund - Fund 30  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 6 Month Period Ending 12/31/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1510 Earnings on Investments		\$10,922.79		(\$10,922.79)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$10,922.79		(\$10,922.79)
 <b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
 --- Facilities acquisition and constr. serv. ---				
30-000-4XX-334 Architectural/Engineering Services	\$72,000.00	\$71,960.00	.00	\$40.00
30-000-4XX-450 Construction services	\$759,962.10	\$202,176.76	.00	\$557,785.34
Total fac.acq.and constr. serv.	\$831,962.10	\$274,136.76	\$0.00	\$557,825.34
TOTAL EXPENDITURES	\$831,962.10	\$274,136.76	\$0.00	\$557,825.34
<b>*** TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$831,962.10</b>	<b>\$274,136.76</b>	<b>\$0.00</b>	<b>\$557,825.34</b>

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION

Capital Projects Fund - Fund 30  
For 6 Month Period Ending 12/31/23

I, \_\_\_\_\_, Board Secretary/Business Administrator  
certify that no line item account has encumbrances and expenditures,  
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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1/11 12:08pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/23

=====  
 ASSETS AND RESOURCES  
 =====

--- A S S E T S ---

101	Cash in bank	\$752,346.07
121	Tax levy receivable	\$937,000.00

--- R E S O U R C E S ---

301	Estimated Revenues	\$1,874,000.00
302	Less Revenues	(\$1,874,000.00)
		\$1,689,346.07
Total assets and resources		=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/23

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$1,652,000.00
	Reserved fund balance:		
601	Appropriations	\$1,874,000.00	
602	Less : Expenditures	\$222,000.00	
603	Encumbrances	\$1,652,000.00	
		(\$1,874,000.00)	
	Total Appropriated		\$1,652,000.00

--- Unappropriated ---

770	Fund Balance		\$37,346.07
	TOTAL FUND BALANCE		\$1,689,346.07
	TOTAL LIABILITIES AND FUND EQUITY		\$1,689,346.07

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$1,874,000.00	\$1,874,000.00	\$0.00
Revenues	(\$1,874,000.00)	(\$1,874,000.00)	\$0.00
--- Change in Maint. / Capital reserve account ---			
Less: Adjust for prior year encumb.	\$0.00	\$0.00	

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 6 Month Period Ending 12/31/23

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
		_____	_____	_____	_____
*** REVENUES/SOURCES OF FUNDS ***					
--- Local Sources ---					
1210	Local tax levy	\$1,874,000.00	\$1,874,000.00		.00
	Total Local Sources	\$1,874,000.00	\$1,874,000.00		\$0.00
	TOTAL REVENUE/SOURCES OF FUNDS	\$1,874,000.00	\$1,874,000.00		\$0.00



REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 6 Month Period Ending 12/31/23

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	-----	-----	-----
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$444,000.00	\$444,000.00	.00
40-701-510-910 Redemption of Principal	\$1,430,000.00	\$1,430,000.00	.00
	-----	-----	-----
TOTAL	\$1,874,000.00	\$1,874,000.00	\$0.00
	=====	=====	=====
	-----	-----	-----
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$1,874,000.00	\$1,874,000.00	\$0.00
	=====	=====	=====
	-----	-----	-----
*** TOTAL USES OF FUNDS ***	\$1,874,000.00	\$1,874,000.00	\$0.00
	=====	=====	=====

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Debt Service Fund - Fund 40

For 6 Month Period Ending 12/31/23

I, \_\_\_\_\_, Board Secretary/Business Administrator  
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which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

\_\_\_\_\_  
Board Secretary/Administrator

\_\_\_\_\_  
Date

All Accounts in the Expense Account File appear to be included in the details of THE REPORT OF THE SECRETARY

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