

11/14 11:31am

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 4 Month Period Ending 10/31/2023

ASSETS AND RESOURCES

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

101	Cash in bank		\$21,045,092.04	
116	Capital reserve Account		\$1,396,520.10	
117	Maint. Reserve Account		\$950,000.00	
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00	
121	Tax levy receivable		\$67,878,231.12	
	Accounts receivable:			
141	Intergovernmental - State	\$31,701,139.94		
153,154	Other (net of est uncollectible of \$ _____)	\$14,146.39		\$31,715,286.33

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

301	Estimated Revenues	\$156,132,097.38		
302	Less Revenues	(\$153,398,192.26)		
				\$2,733,905.12
	<b>Total assets and resources</b>			\$126,444,034.71

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 4 Month Period Ending 10/31/2023

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

402	Interfund Accounts Payable	\$713,915.49
421	Accounts Payable	\$149,572.66
TOTAL LIABILITIES		\$863,488.15

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$114,954,725.75
754	Reserve for Encumbrance - Prior Year	\$64,600.00
Reserved fund balance:		
761	Capital reserve account -	\$1,396,520.10
		\$1,396,520.10
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	\$36,381,006.79
603	Encumbrances	\$115,019,325.75
		(\$151,400,332.54)
		\$9,503,288.53
Total Appropriated		\$127,594,134.38
--- Unappropriated ---		
770	Unreserved Fund Balance -	\$1,986,411.89
303	Budgeted Fund Balance	(\$3,999,999.71)
TOTAL FUND BALANCE		\$125,580,546.56
TOTAL LIABILITIES AND FUND EQUITY		\$126,444,034.71

BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 4 Month Period Ending 10/31/2023

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
	_____	_____	_____
Appropriations	\$160,903,621.07	\$151,400,332.54	\$9,503,288.53
Revenues	(\$156,132,097.38)		
		(\$153,398,192.26)	
			(\$2,733,905.12)
	\$4,771,523.69	(\$1,997,859.72)	
			\$6,769,383.41
Less: Adjust for prior year encumb.	(\$771,523.98)		
		(\$771,523.98)	
Budgeted Fund Balance	\$3,999,999.71	(\$2,769,383.70)	\$6,769,383.41
	\$3,999,999.71	(\$2,769,383.70)	\$6,769,383.41
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	\$3,999,999.71	(\$2,769,383.70)	\$6,769,383.41
			\$6,769,383.41
TOTAL Budgeted Fund Balance	\$3,999,999.71	(\$2,769,383.70)	\$6,769,383.41

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 4 Month Period Ending 10/31/2023

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$101,762,143.00	\$101,928,099.83		(\$165,956.83)
3XXX	From State Sources	\$51,449,949.00	\$51,449,949.00		.00
4XXX	From Federal Sources	\$196,580.00	\$20,143.43		\$176,436.57
TOTAL REVENUE/SOURCES OF FUNDS		\$153,408,672.00	\$153,398,192.26		\$10,479.74
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$42,421,779.03	\$9,284,887.33	\$31,907,809.97	\$1,229,081.73
11-2XX-100-XXX	Special Education - Instruction	\$10,409,138.61	\$2,201,354.33	\$8,164,693.00	\$43,091.28
11-230-100-XXX	Basic Skills - Remedial Instruction	\$586,596.00	\$106,126.20	\$450,817.20	\$29,652.60
11-240-100-XXX	Bilingual Education - Instruction	\$404,681.00	\$79,206.80	\$310,062.28	\$15,411.92
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$14,738.00	\$0.00	\$7,412.70	\$7,325.30
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$280,024.00	\$2,271.64	\$250,625.36	\$27,127.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,008,136.00	\$123,502.54	\$881,986.17	\$42,647.29
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	\$3,003,903.88	\$13,783,633.10	\$204,392.33
11-000-211-XXX	Attendance and Social Work Services	\$322,673.02	\$47,057.80	\$178,321.99	\$97,293.23
11-000-213-XXX	Health Services	\$1,005,917.00	\$214,405.15	\$783,888.03	\$7,623.82
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$5,927,851.00	\$792,840.55	\$3,819,090.74	\$1,315,919.71
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$2,660,785.40	\$491,907.99	\$2,162,575.01	\$6,302.40
11-000-218-XXX	Guidance	\$2,909,889.20	\$590,846.29	\$2,317,898.25	\$1,144.66
11-000-219-XXX	Child Study Teams	\$3,528,138.00	\$800,039.84	\$2,698,855.22	\$29,242.94
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$1,755,547.14	\$626,149.84	\$1,129,093.26	\$304.04
11-000-222-XXX	Educational Media Serv/School Library	\$703,847.00	\$138,069.40	\$537,734.60	\$28,043.00
11-000-223-XXX	Instructional Staff Training Services	\$262,747.00	\$110.00	\$105,898.00	\$156,739.00
11-000-230-XXX	Supp. Serv.-General Administration	\$4,082,345.46	\$1,886,187.18	\$1,391,847.36	\$804,310.92
11-000-240-XXX	Supp. Serv.-School Administration	\$5,568,862.18	\$1,738,969.42	\$3,760,406.58	\$69,486.18
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$2,047,483.45	\$646,636.37	\$1,273,207.27	\$127,639.81
11-000-261-XXX	Require Maint. for School Facilities	\$2,221,103.18	\$515,288.53	\$1,220,376.86	\$485,437.79
11-000-262-XXX	Custodial Services	\$6,864,560.14	\$1,883,269.58	\$4,928,224.59	\$53,065.97
11-000-263-XXX	Care and Upkeep of Grounds	\$345,908.14	\$116,196.74	\$183,579.99	\$46,131.41
11-000-266-XXX	Security	\$1,656,257.36	\$373,209.97	\$1,123,146.93	\$159,900.46
11-000-270-XXX	Student Transportation Services	\$12,225,832.79	\$875,341.50	\$10,710,330.76	\$640,160.53
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$29,154,497.65	\$9,119,704.17	\$18,837,874.79	\$1,196,918.69
TOTAL GENERAL CURRENT EXPENSE		\$155,445,544.94	\$35,657,483.04	\$112,963,667.89	\$6,824,394.01
EXPENDITURES/USES OF FUNDS					

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 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 4 Month Period Ending 10/31/2023

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>*** CAPITAL OUTLAY ***</b>				
12-XXX-XXX-73X Equipment	\$380,294.75	\$114,141.39	\$115,243.34	\$150,910.02
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$5,077,781.38	\$609,382.36	\$1,940,414.52	\$2,527,984.50
<b>TOTAL CAP OUTLAY EXPEND./USES OF FUNDS</b>	<b>\$5,458,076.13</b>	<b>\$723,523.75</b>	<b>\$2,055,657.86</b>	<b>\$2,678,894.52</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$160,903,621.07</b>	<b>\$36,381,006.79</b>	<b>\$115,019,325.75</b>	<b>\$9,503,288.53</b>

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 4 Month Period Ending 10/31/2023

		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		\$1,230.00	(\$1,230.00)
1910	Rents and Royalties		\$5,075.00	(\$5,075.00)
1XXX	Miscellaneous	\$109,000.00	\$318,651.83	(\$209,651.83)
	TOTAL LOCAL	\$101,762,143.00	\$101,928,099.83	(\$165,956.83)
		=====	=====	=====
--- 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	\$20,143.43	\$176,436.57
	TOTAL	\$196,580.00	\$20,143.43	\$176,436.57
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	\$153,408,672.00	\$153,398,192.26	\$10,479.74
		=====	=====	=====

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 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** GENERAL CURRENT EXPENSE ***</b>				
--- 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	\$1,936,014.00	\$383,522.00	\$1,552,492.00	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$13,958,175.00	\$2,712,753.51	\$11,245,421.49	.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,227,075.15	\$1,825,475.14	\$7,364,562.01	\$37,038.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,699,073.64	\$2,435,380.78	\$10,243,500.77	\$20,192.09
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$73,951.00	\$71,025.01	\$2,925.99	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$57,000.00	.00	\$51,000.00	\$6,000.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$38,565.00	\$8,108.87	.00	\$30,456.13
11-190-100-320 Purchased Prof.-Ed. Services	\$902,000.00	\$401,316.84	\$500,683.16	.00
11-190-100-340 Purchased Technical Services	\$905,327.97	\$600,300.93	\$240,717.58	\$64,309.46
11-190-100-500 Other Purch. Serv. (400-500 series)	\$398,255.00	\$122,754.00	\$239,936.00	\$35,565.00
11-190-100-610 General Supplies	\$1,088,473.75	\$281,609.68	\$369,628.09	\$437,235.98
11-190-100-640 Textbooks	\$687,688.52	\$442,640.57	\$96,942.88	\$148,105.07
<b>TOTAL</b>	<b>\$42,421,779.03</b>	<b>\$9,284,887.33</b>	<b>\$31,907,809.97</b>	<b>\$1,229,081.73</b>
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$716,139.43	\$164,144.55	\$551,994.88	\$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	.00	\$2,000.00
<b>TOTAL</b>	<b>\$726,689.43</b>	<b>\$172,694.55</b>	<b>\$551,994.88</b>	<b>\$2,000.00</b>
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$357,375.85	\$75,999.60	\$272,293.85	\$9,082.40
11-209-100-106 Other Salaries for Instruction	\$56,858.00	\$11,671.60	\$45,186.40	.00
11-209-100-610 General supplies	\$2,000.00	.00	.00	\$2,000.00
<b>TOTAL</b>	<b>\$416,233.85</b>	<b>\$87,671.20</b>	<b>\$317,480.25</b>	<b>\$11,082.40</b>
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$386,633.00	\$96,451.00	\$290,182.00	\$0.00
11-212-100-106 Other Salaries for Instruction	\$56,792.00	\$14,818.40	\$41,973.60	.00
11-212-100-610 General supplies	\$17,350.00	\$10,488.89	\$4,153.51	\$2,707.60
<b>TOTAL</b>	<b>\$460,775.00</b>	<b>\$121,758.29</b>	<b>\$336,309.11</b>	<b>\$2,707.60</b>
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,420,720.87	\$1,458,114.76	\$5,959,097.05	\$3,509.06
11-213-100-106 Other Salaries for Instruction	\$56,567.00	\$11,613.40	\$44,953.60	.00
11-213-100-610 General supplies	\$1,900.00	.00	.00	\$1,900.00
<b>TOTAL</b>	<b>\$7,479,187.87</b>	<b>\$1,469,728.16</b>	<b>\$6,004,050.65</b>	<b>\$5,409.06</b>
Autism:				
11-214-100-101 Salaries of Teachers	\$579,744.86	\$174,485.50	\$388,146.06	\$17,113.30
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 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-214-100-610 General Supplies	\$33,250.00	\$5,774.16	\$27,347.54	\$128.30
TOTAL	\$617,269.86	\$184,534.66	\$415,493.60	\$17,241.60
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$692,637.50	\$153,422.37	\$539,215.13	\$0.00
11-216-100-106 Other Salaries for Instruction	\$11,545.10	\$11,545.10	.00	.00
11-216-100-600 General Supplies	\$4,800.00	.00	\$149.38	\$4,650.62
TOTAL	\$708,982.60	\$164,967.47	\$539,364.51	\$4,650.62
TOTAL SPECIAL ED - INSTRUCTION	\$10,409,138.61	\$2,201,354.33	\$8,164,693.00	\$43,091.28
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$586,596.00	\$106,126.20	\$450,817.20	\$29,652.60
TOTAL	\$586,596.00	\$106,126.20	\$450,817.20	\$29,652.60
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$404,681.00	\$79,206.80	\$310,062.28	\$15,411.92
TOTAL	\$404,681.00	\$79,206.80	\$310,062.28	\$15,411.92
--- 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	\$0.00	\$5,645.21	\$6,092.79
TOTAL	\$14,738.00	\$0.00	\$7,412.70	\$7,325.30
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$248,998.00	\$2,271.64	\$243,726.36	\$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	\$2,271.64	\$250,625.36	\$27,127.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$710,496.00	\$48,601.00	\$661,070.00	\$825.00
11-402-100-500 Purchased Services (300-500 series)	\$161,270.00	\$56,116.03	\$92,060.87	\$13,093.10
11-402-100-600 Supplies and Materials	\$111,720.00	\$8,446.02	\$88,230.54	\$15,043.44
11-402-100-800 Other Objects	\$24,650.00	\$10,339.49	\$624.76	\$13,685.75
TOTAL	\$1,008,136.00	\$123,502.54	\$841,986.17	\$42,647.29
--- 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	\$1,145,740.42	\$5,645,026.53	\$21,590.15
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$855,000.00	\$85,000.00	\$765,000.00	\$5,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$44,000.00	\$4,400.00	\$39,600.00	.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 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$7,968,905.21	\$1,576,484.46	\$6,383,155.57	\$9,265.18
11-000-100-568 Tuition - State Facilities	\$91,150.00	\$18,230.00	\$72,920.00	.00
11-000-100-569 Tuition - Other	\$1,000,517.00	\$161,284.00	\$826,871.00	\$12,362.00
TOTAL	\$16,991,929.31	\$3,003,903.88	\$13,783,633.10	\$204,392.33
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$225,379.79	\$47,057.80	\$178,321.99	.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	\$47,057.80	\$178,321.99	\$97,293.23
--- Health services ---				
11-000-213-100 Salaries	\$929,240.00	\$196,223.92	\$733,016.08	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$62,124.00	\$16,645.00	\$43,741.25	\$1,737.75
11-000-213-600 Supplies and Materials	\$14,553.00	\$1,536.23	\$7,130.70	\$5,886.07
TOTAL	\$1,005,917.00	\$214,405.15	\$783,888.03	\$7,623.82
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,857,851.00	\$392,043.43	\$1,349,685.28	\$116,122.29
11-000-216-320 Purchased Prof. Ed. Services	\$4,016,000.00	\$379,820.26	\$2,442,626.64	\$1,193,553.10
11-000-216-600 Supplies and Materials	\$54,000.00	\$20,976.86	\$26,778.82	\$6,244.32
TOTAL	\$5,927,851.00	\$792,840.55	\$3,819,090.74	\$1,315,919.71
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$2,660,785.40	\$491,907.99	\$2,162,575.01	\$6,302.40
TOTAL	\$2,660,785.40	\$491,907.99	\$2,162,575.01	\$6,302.40
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,601,319.20	\$501,006.79	\$2,100,312.41	.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$302,405.00	\$86,036.84	\$216,368.16	.00
11-000-218-600 Supplies and Materials	\$600.00	\$137.91	.00	\$462.09
11-000-218-800 Other Objects	\$5,565.00	\$3,664.75	\$1,217.68	\$682.57
TOTAL	\$2,909,889.20	\$590,846.29	\$2,317,898.25	\$1,144.66
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,026,492.00	\$700,206.00	\$2,324,546.22	\$1,739.78
11-000-219-105 Sal Sec. & Clerical Asst.	\$318,971.00	\$85,373.84	\$229,531.00	\$4,066.16
11-000-219-11X Other Salaries	\$845.00	\$845.00	.00	.00
11-000-219-320 Purchased Prof. - Ed. Services	\$173,330.00	\$12,800.00	\$138,730.00	\$21,800.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,000.00	\$0.00	\$5,798.00	\$1,202.00
11-000-219-800 Other Objects	\$1,500.00	\$815.00	\$250.00	\$435.00
TOTAL	\$3,528,138.00	\$800,039.84	\$2,698,855.22	\$29,242.94
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,465,479.48	\$487,944.00	\$977,535.48	.00
11-000-221-104 Salaries Other Prof. Staff	\$60,826.00	.00	\$60,826.00	.00
11-000-221-105 Sal Sec. & Clerical Asst.	\$163,626.54	\$75,983.72	\$87,642.82	.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 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-800 Other Objects	\$3,393.00	.00	\$3,088.96	\$304.04
TOTAL	\$1,755,547.14	\$626,149.84	\$1,129,093.26	\$304.04
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$690,347.00	\$138,069.40	\$537,734.60	\$14,543.00
11-000-222-800 Other Objects	\$13,500.00	.00	.00	\$13,500.00
TOTAL	\$703,847.00	\$138,069.40	\$537,734.60	\$28,043.00
--- 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	\$64,861.00	\$156,739.00
11-000-223-500 Other Purchased Services (400-500 series)	\$10,000.00	.00	\$10,000.00	.00
TOTAL	\$262,747.00	\$110.00	\$105,898.00	\$156,739.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$993,163.16	\$282,170.43	\$701,115.50	\$9,877.23
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,071.50	\$1,028.78	\$4,042.72	.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	\$108,565.94	\$382,834.06	\$208,600.00
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	\$19,760.00	\$11,977.54
11-000-230-339 Other Purchased Prof. Svc.	\$35,665.00	\$4,965.00	\$30,700.00	.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	\$89,666.79	\$218,840.61	\$20,455.60
11-000-230-580 Travel - All Other	\$13,240.00	\$5,420.01	.00	\$7,819.99
11-000-230-590 Misc Purchased Services (400-500)	\$1,100,919.02	\$921,514.98	\$13,883.32	\$165,520.72
11-000-230-610 General Supplies	\$22,050.00	\$6,982.68	\$2,433.58	\$12,633.74
11-000-230-630 BOE In-House Training/Meeting Supplies	\$8,000.00	.00	\$1,500.00	\$6,500.00
11-000-230-820 Judgments Against. School District.	\$703,099.99	\$404,965.49	\$11,865.00	\$286,269.50
11-000-230-890 Misc. Expenditures	\$17,035.00	\$11,422.83	\$3,418.89	\$2,193.28
11-000-230-895 BOE Membership Dues and Fees	\$36,000.00	\$27,195.00	\$1,453.68	\$7,351.32
TOTAL	\$4,082,345.46	\$1,886,187.18	\$1,391,847.36	\$804,310.92
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,186,022.48	\$1,126,010.90	\$2,060,011.58	.00
11-000-240-104 Salaries Other Prof. Staff	\$792,917.85	\$243,327.04	\$549,590.81	.00
11-000-240-105 Sal. Secr. & Clerical Asst.	\$1,374,801.00	\$303,391.96	\$1,071,409.04	.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	\$980.48	\$9,019.52	.00
11-000-240-600 Supplies and Materials	\$78,792.50	\$35,279.26	\$24,803.56	\$18,709.68
11-000-240-800 Other Objects	\$98,541.60	\$9,011.03	\$43,754.07	\$45,776.50
TOTAL	\$5,568,862.18	\$1,738,969.42	\$3,760,406.58	\$69,486.18
--- Central Services ---				
11-000-251-100 Salaries	\$972,026.49	\$303,026.88	\$666,048.73	\$2,950.88
11-000-251-330 Purchased Prof. Services	\$94,910.26	\$29,978.18	\$52,419.75	\$12,512.33

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-592 Misc Pur Serv (400-500 series )	\$17,500.00	\$1,775.85	\$2,188.17	\$13,535.98
11-000-251-600 Supplies and Materials	\$29,231.60	\$13,284.13	\$6,234.26	\$9,713.21
11-000-251-89X Other Objects	\$10,979.40	\$10,979.40	.00	.00
TOTAL	\$1,124,647.75	\$359,044.44	\$726,890.91	\$38,712.40
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$824,335.70	\$283,277.96	\$541,057.74	.00
11-000-252-500 Other Pur Serv. (400-500 series )	\$73,500.00	\$870.00	\$780.00	\$71,850.00
11-000-252-600 Supplies and Materials	\$25,000.00	\$3,443.97	\$4,478.62	\$17,077.41
TOTAL	\$922,835.70	\$287,591.93	\$546,316.36	\$88,927.41
TOTAL Cent. Svcs. & Admin IT	\$2,047,483.45	\$646,636.37	\$1,273,207.27	\$127,639.81
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,291,388.04	\$400,514.41	\$890,873.63	.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	\$495,828.00	\$60,303.17	\$282,951.61	\$152,573.22
11-000-261-610 General Supplies	\$356,608.00	\$42,124.85	\$39,564.62	\$274,918.53
11-000-261-800 Other Objects	\$70,000.00	\$5,066.96	\$6,987.00	\$57,946.04
TOTAL	\$2,221,103.18	\$515,288.53	\$1,220,376.86	\$485,437.79
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,461,646.53	\$1,076,372.17	\$2,352,114.37	\$33,159.99
11-000-262-107 Salaries of Non-Instructional Aids	\$323,213.61	\$36,189.99	\$287,023.62	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$34,000.00	\$21,604.04	\$9,900.00	\$2,495.96
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$160,000.00	\$37,500.00	\$112,500.00	\$10,000.00
11-000-262-490 Other Purchased Property Svc.	\$149,000.00	\$28,592.54	\$120,407.46	.00
11-000-262-610 General Supplies	\$153,000.00	\$30,743.44	\$114,846.54	\$7,410.02
11-000-262-621 Energy (Natural Gas)	\$639,000.00	\$44,087.50	\$594,912.50	.00
11-000-262-622 Energy (Electricity)	\$1,055,000.00	\$158,679.90	\$896,320.10	.00
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	\$6,864,560.14	\$1,883,269.58	\$4,928,224.59	\$53,065.97
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$267,388.14	\$99,776.48	\$167,611.66	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$35,000.00	\$12,648.64	.00	\$22,351.36
11-000-263-610 General Supplies	\$43,520.00	\$3,771.62	\$15,968.33	\$23,780.05
TOTAL	\$345,908.14	\$116,196.74	\$183,579.99	\$46,131.41
--- Security ---				
11-000-266-100 Salaries	\$1,366,790.81	\$347,865.23	\$1,000,911.00	\$18,014.58
11-000-266-300 Purchased Prof. & Tech. Svc.	\$118,295.60	\$1,429.23	\$55,925.39	\$60,940.98
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$5,000.00	.00	.00	\$5,000.00
11-000-266-610 General Supplies	\$30,100.00	\$5,966.85	\$2,878.54	\$21,254.61
11-000-266-800 Other Objects	\$136,070.95	\$17,948.66	\$63,432.00	\$54,690.29
TOTAL	\$1,656,257.36	\$373,209.97	\$1,123,146.93	\$159,900.46

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>TOTAL Oper &amp; Maint of Plant Services</b>	<b>\$11,087,828.82</b>	<b>\$2,887,964.82</b>	<b>\$7,455,328.37</b>	<b>\$744,535.63</b>
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$777,571.22	\$142,933.07	\$634,638.15	.00
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,713,609.90	\$434,476.16	\$1,279,133.74	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$30,000.00	\$10,363.82	\$19,636.18	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$306,743.10	.00	\$306,743.10	.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$15,000.00	\$11,336.07	.00	\$3,663.93
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$168,100.00	\$17,021.71	\$42,972.64	\$108,105.65
11-000-270-443 Lease Purch Payments - School Buses	\$306,951.07	\$216,786.78	\$75,000.00	\$15,164.29
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$468,800.20	\$613.20	\$468,187.00	.00
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chtr 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	(\$8,768.47)	\$12,368.60	\$131,377.37
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$7,954,580.00	\$7,021.40	\$7,697,485.04	\$250,073.56
11-000-270-610 General Supplies	\$25,000.00	\$803.15	\$12,524.85	\$11,672.00
11-000-270-615 Transportation Supplies	\$205,000.00	\$40,710.61	\$93,871.46	\$70,417.93
11-000-270-800 Misc. Expenditures	\$3,300.00	.00	\$200.00	\$3,100.00
<b>TOTAL</b>	<b>\$12,225,832.79</b>	<b>\$875,341.50</b>	<b>\$10,710,330.76</b>	<b>\$640,160.53</b>
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,900,000.00	\$444,655.66	\$1,455,344.34	.00
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	\$9,900.48	\$76,099.52	.00
11-XXX-XXX-260 Workman's Compensation	\$1,079,804.39	\$995,971.28	.00	\$83,833.11
11-XXX-XXX-270 Health Benefits	\$23,233,960.40	\$7,637,823.02	\$14,722,784.66	\$873,352.72
11-XXX-XXX-280 Tuition Reimbursement	\$100,000.00	\$16,353.73	\$83,646.27	.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$254,732.86	\$15,000.00	.00	\$239,732.86
<b>TOTAL</b>	<b>\$29,154,497.65</b>	<b>\$9,119,704.17</b>	<b>\$18,837,874.79</b>	<b>\$1,196,918.69</b>
<b>Total Undistributed Expenditures</b>	<b>\$100,236,174.42</b>	<b>\$23,860,134.20</b>	<b>\$70,945,983.33</b>	<b>\$5,430,056.89</b>
<b>*** TOTAL CURRENT EXPENSE EXPENDITURES ***</b>	<b>\$155,445,544.94</b>	<b>\$35,657,483.04</b>	<b>\$112,963,667.89</b>	<b>\$6,824,394.01</b>
<b>*** TOTAL CURRENT EXPENSE EXPENDITURES &amp; TRANSFERS ***</b>	<b>\$155,445,544.94</b>	<b>\$35,657,483.04</b>	<b>\$112,963,667.89</b>	<b>\$6,824,394.01</b>

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance	
<b>*** CAPITAL OUTLAY ***</b>					
<b>--- EQUIPMENT ---</b>					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$17,675.23	\$7,073.85	\$7,073.85	\$3,527.53
12-130-100-730	Grades 6-8	\$60,083.68	.00	\$53,921.45	\$6,162.23
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	\$40,000.00	\$2,035.21	\$20,402.59	\$17,562.20
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	\$28,142.00	.00	.00	\$28,142.00
12-000-266-730	Undist. Exp.-Security	\$38,226.00	.00	\$2,890.00	\$35,336.00
Undist. Exp. - Non-instructional Services					
12-000-270-732	Non-instructional equip.		(\$8,484.00)		
				.00	\$8,484.00
12-000-270-733	School buses - regular	\$105,045.39	\$105,045.39	.00	.00
TOTAL		\$380,294.75	\$114,141.39	\$115,243.34	\$150,910.02
<b>--- Facilities acquisition and construction services ---</b>					
12-000-400-334	Architectural/Engineering Services	\$164,880.00	\$32,480.00	\$132,400.00	.00
12-000-400-450	Construction Services	\$4,811,441.38	\$576,902.36	\$1,808,014.52	\$2,426,524.50
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	\$609,382.36	\$1,940,414.52	\$2,527,984.50
TOTAL		\$5,077,781.38	\$609,382.36	\$1,940,414.52	\$2,527,984.50
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,458,076.13	\$723,523.75	\$2,055,657.86	\$2,678,894.52

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 4 Month Period Ending 10/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$160,903,621.07	\$36,381,006.79	\$115,019,325.75	\$9,503,288.53

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

For 4 Month Period Ending 10/31/2023

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	ENCUMBERANCES	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 4 Month Period Ending 10/31/23

ASSETS AND RESOURCES

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

101	Cash in bank		\$1,319,208.01
	Accounts receivable:		
141	Intergovernmental - State	(\$587,126.00)	
142	Intergovernmental - Federal	\$465,515.77	
143	Intergovernmental - Other	\$499,897.00	
			\$378,286.77

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

301	Estimated Revenues	\$14,600,820.94	
302	Less Revenues	(\$2,858,398.76)	
			\$11,742,422.18
	Total assets and resources		\$13,439,916.96

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$63,223.00
421	Accounts Payable	(\$115,054.67)
481	Deferred revenues	(\$538,564.99)
TOTAL LIABILITIES		(\$590,396.66)

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$8,996,766.52
754	Reserve for encumbrances - Prior Year	\$2,275,108.43
601	Appropriations	\$14,600,820.94
602	Less: Expenditures	\$2,845,615.75
603	Encumbrances	\$8,996,766.52
		(\$11,842,382.27)
		\$2,758,438.67
TOTAL FUND BALANCE		\$14,030,313.62
TOTAL LIABILITIES AND FUND EQUITY		\$13,439,916.96

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 4 Month Period Ending 10/31/23

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>					
1XXX	From Local Sources	\$435,290.76	\$454,058.76		(\$18,768.00)
2XXX	From Intermediate Sources	\$109,000.00	\$25,000.00		\$84,000.00
3XXX	From State Sources	\$8,997,864.00	\$1,552,893.00		\$7,444,971.00
4XXX	From Federal Sources	\$5,058,666.18	\$826,447.00		\$4,232,219.18
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>		<b>\$14,600,820.94</b>	<b>\$2,858,398.76</b>		<b>\$11,742,422.18</b>
<b>*** EXPENDITURES ***</b>					
		<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BALANCE</b>
<b>LOCAL PROJECTS:</b>					
	Other Local Projects (001-199)	\$566,504.89	\$14,046.99	\$103,508.88	\$448,949.02
<b>TOTAL LOCAL PROJECTS</b>		<b>\$566,504.89</b>	<b>\$14,046.99</b>	<b>\$103,508.88</b>	<b>\$448,949.02</b>
<b>STATE PROJECTS:</b>					
	Preschool Education Aid (218)	\$8,527,162.00	\$1,225,862.10	\$5,806,324.08	\$1,494,975.82
	Nonpublic textbooks (501)	\$31,622.00	.00	\$31,622.00	.00
	Nonpublic auxiliary services (502)	\$184,819.00	.00	\$184,819.00	.00
	Nonpublic handicapped services (506)	\$44,483.00	.00	\$44,483.00	.00
	Nonpublic nursing services (509)	\$67,560.00	.00	\$67,560.00	.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>\$1,225,862.10</b>	<b>\$6,277,026.08</b>	<b>\$1,494,975.82</b>
<b>FEDERAL PROJECTS:</b>					
	ESSA Title I - Part A/D (231-239)	\$1,451,546.58	\$422,898.67	\$701,940.76	\$326,707.15
	ESSA Title III - English Lang Enhancement (241-245)	\$128,070.88	\$48,822.58	\$60,548.28	\$18,700.02
	I.D.E.A. Part B (Handicapped) (250-259)	\$2,182,382.00	\$974,743.28	\$1,116,760.72	\$90,878.00
	ESSA Title II - Part A/D (270-279)	\$214,707.04	\$25,159.71	\$95,224.88	\$94,322.45
	ESSA Title IV (280-289)	\$77,461.27	\$10,946.84	\$18,168.00	\$48,346.43
	ARRA/Other (450-469)	\$375,000.00	\$29,000.26	\$121,357.76	\$224,641.98
	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	\$5,300.00	\$195,716.41	\$4,590.00
	ARP - ESSER Accelerated Learning Coaching (488)	\$357,586.00	\$71,037.20	\$286,548.80	.00
	ARP - ESSER Evidence-Based Summer Learning (489)	\$980.75	.00	\$46.95	\$933.80
	ARP - ESSER NJ Tiered System of Supports (491)	\$29,213.00	\$3,900.00	\$19,919.00	\$5,394.00
<b>TOTAL FEDERAL PROJECTS</b>		<b>\$5,036,452.05</b>	<b>\$1,605,706.66</b>	<b>\$2,616,231.56</b>	<b>\$814,513.83</b>
<b>*** TOTAL EXPENDITURES ***</b>		<b>\$14,600,820.94</b>	<b>\$2,845,615.75</b>	<b>\$8,996,766.52</b>	<b>\$2,758,438.67</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 4 Month Period Ending 10/31/23

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$435,290.76	\$454,058.76	(\$18,768.00)
Total Revenues from Local Sources	<u>\$435,290.76</u>	<u>\$454,058.76</u>	<u>(\$18,768.00)</u>
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$109,000.00	\$25,000.00	\$84,000.00
Total Revenue Intermediate Sources	<u>\$109,000.00</u>	<u>\$25,000.00</u>	<u>\$84,000.00</u>
--- STATE SOURCES ---			
3210 Preschool Education Aid	\$8,527,162.00	\$1,316,304.00	\$7,210,858.00
32XX Other Restricted Entitlements	\$470,702.00	\$236,589.00	\$234,113.00
Total Revenue from State Sources	<u>\$8,997,864.00</u>	<u>\$1,552,893.00</u>	<u>\$7,444,971.00</u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,451,546.58	\$35,235.00	\$1,416,311.58
4451-55 Title II	\$214,707.04	\$1,406.00	\$213,301.04
4491-94 Title III	\$128,070.88	\$10,896.00	\$117,174.88
4471-74 Title IV	\$77,461.27	\$47,056.00	\$30,405.27
4420-29 I.D.E.A. Part B (Handicapped)	\$2,182,382.00	\$671,535.00	\$1,510,847.00
4533 Addressing Student Learning Loss Grant	\$13,898.12	.00	\$13,898.12
4540 ARP-ESSER Grant Program	\$227,820.54	\$2,300.00	\$225,520.54
4541 ARP-ESSER Accelerated Learning Coaching	\$357,586.00	\$50,710.00	\$306,876.00
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	\$3,730.00	\$25,483.00
4XXX Other Federal Aids	\$375,000.00	\$0.00	\$375,000.00
Total Revenues from Federal Sources	<u>\$5,058,666.18</u>	<u>\$826,447.00</u>	<u>\$4,232,219.18</u>
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$14,600,820.94</u>	<u>\$2,858,398.76</u>	<u>\$11,742,422.18</u>

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 4 Month Period Ending 10/31/23

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$566,504.89	\$14,046.99	\$103,508.88	\$440,949.02
<b>TOTAL LOCAL PROJECTS</b>	<b>\$566,504.89</b>	<b>\$14,046.99</b>	<b>\$103,508.88</b>	<b>\$440,949.02</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$1,871,092.00	\$368,240.65	\$1,502,851.35	.00
20-218-100-106 Other Sal. For Instruction	\$595,152.00	\$111,991.52	\$483,160.48	.00
20-218-100-600 General Supplies	\$380,000.00	\$82,862.43	\$58,540.90	\$238,596.67
<b>Total Instruction</b>	<b>\$2,846,244.00</b>	<b>\$563,094.60</b>	<b>\$2,044,552.73</b>	<b>\$238,596.67</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$94,950.00	\$19,966.16	\$74,983.84	.00
20-218-200-103 Salaries of Program Directors	\$133,025.00	\$44,341.68	\$88,683.32	.00
20-218-200-104 Salaries of Other Professional Staff	\$390,342.00	\$53,945.00	\$336,397.00	.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$97,922.00	\$21,029.16	\$76,892.84	.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	\$17,185.60	\$68,742.40	.00
20-218-200-176 Salaries of Master Teachers	\$209,519.00	\$35,794.40	\$173,724.60	.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	\$457,980.00	\$1,831,920.00	.00
20-218-200-329 Purchased Professional-Education Services	\$75,000.00	\$9,885.00	\$2,875.00	\$62,240.00
20-218-200-330 Other Purchased Professional Services	\$72,000.00	.00	\$2,319.76	\$69,680.24
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$35,000.00	.00	.00	\$35,000.00
20-218-200-580 Travel	\$16,000.00	.00	.00	\$16,000.00
20-218-200-600 Supplies and Materials	\$205,000.00	\$210.50	\$2,100.50	\$202,689.00
20-218-200-800 Other Objects	\$23,710.00	.00	\$1,050.30	\$22,659.70
<b>Total Support Services</b>	<b>\$4,830,918.00</b>	<b>\$662,767.50</b>	<b>\$3,759,881.56</b>	<b>\$408,268.94</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	.00	\$1,889.79	\$598,110.21
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$850,000.00</b>	<b>\$0.00</b>	<b>\$1,889.79</b>	<b>\$848,110.21</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$8,527,162.00</b>	<b>\$1,225,862.10</b>	<b>\$5,806,324.08</b>	<b>\$1,494,975.82</b>
<b>-- Other State Programs --</b>				
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$470,702.00	.00	\$470,702.00	.00
<b>-- TOTAL Other State Programs --</b>	<b>\$470,702.00</b>	<b>\$0.00</b>	<b>\$470,702.00</b>	<b>\$0.00</b>
<b>TOTAL STATE PROJECTS</b>	<b>\$8,997,864.00</b>	<b>\$1,225,862.10</b>	<b>\$6,277,026.08</b>	<b>\$1,494,975.82</b>

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Federal Projects:</b>				
--- 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	\$1,451,546.58	\$422,898.67	\$701,940.76	\$326,707.15
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$128,070.88	\$48,822.58	\$60,548.28	\$18,700.02
20-25X-XXX-XXX I.D.E.A. Part B	\$2,182,382.00	\$974,743.28	\$1,116,760.72	\$90,878.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$214,707.04	\$25,159.71	\$95,224.88	\$94,322.45
20-28X-XXX-XXX ESSA Title IV	\$77,461.27	\$10,946.84	\$18,168.00	\$48,346.43
20-450 to 20-469-XXX-XXX ARRA/Other	\$375,000.00	\$29,000.26	\$121,357.76	\$224,641.98
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	\$5,300.00	\$195,716.41	\$4,590.00
20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching	\$357,586.00	\$71,037.20	\$286,548.80	.00
20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning	\$980.75	.00	\$46.95	\$933.80
20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports	\$29,213.00	\$3,900.00	\$19,919.00	\$5,394.00
TOTAL Other Federal Programs	\$5,036,452.05	\$1,605,706.66	\$2,616,231.56	\$814,513.83
<b>TOTAL FEDERAL PROJECTS</b>	<b>\$5,036,452.05</b>	<b>\$1,605,706.66</b>	<b>\$2,616,231.56</b>	<b>\$814,513.83</b>
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$14,600,820.94</b>	<b>\$2,845,615.75</b>	<b>\$8,996,766.52</b>	<b>\$2,758,438.67</b>

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

Special Revenue Fund - Fund 20  
For 4 Month Period Ending 10/31/23

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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11/14 11:31am

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 4 Month Period Ending 10/31/23

ASSETS AND RESOURCES

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

101	Cash in bank		\$816,726.56
	Accounts receivable:		
132	Interfund	(\$52,489.58)	
		(\$52,489.58)	

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

302	Less Revenues	(\$7,506.57)	
		(\$7,506.57)	
	Total assets and resources		\$756,730.41

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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 4 Month Period Ending 10/31/23

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

750,751,752,76X	Other reserves		\$79,814.20
601	Appropriations	\$202,176.76	
602	Less : Expenditures	\$202,176.76	
	Total Appropriated	(\$202,176.76)	\$79,814.20

--- Unappropriated ---

770	Fund balance		\$676,916.21
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TOTAL FUND BALANCE \$756,730.41

TOTAL LIABILITIES AND FUND EQUITY \$756,730.41

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 4 Month Period Ending 10/31/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1510 Earnings on Investments		\$7,506.57		(\$7,506.57)
<hr/>				
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$7,506.57		(\$7,506.57)
<hr/>				
<b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<hr/>				
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-450 Construction services	\$202,176.76	\$202,176.76	.00	.00
<hr/>				
Total fac.acq.and constr. serv.	\$202,176.76	\$202,176.76	\$0.00	\$0.00
<hr/>				
TOTAL EXPENDITURES	\$202,176.76	\$202,176.76	\$0.00	\$0.00
<hr/>				
*** TOTAL EXPENDITURES AND TRANSFERS	\$202,176.76	\$202,176.76	\$0.00	\$0.00
<hr/>				

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

Capital Projects Fund - Fund 30  
For 4 Month Period Ending 10/31/23

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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11/14 11:31am

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 4 Month Period Ending 10/31/23

=====  
 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)
Total assets and resources		\$1,689,346.07

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

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 4 Month Period Ending 10/31/23

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
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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 4 Month Period Ending 10/31/23

		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
	<b>Total Local Sources</b>	<u>\$1,874,000.00</u>	<u>\$1,874,000.00</u>		<u>\$0.00</u>
	<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<u>\$1,874,000.00</u>	<u>\$1,874,000.00</u>		<u>\$0.00</u>



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 4 Month Period Ending 10/31/23

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u>                    </u>	<u>                    </u>	<u>                    </u>
--- 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
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL	\$1,874,000.00	\$1,874,000.00	\$0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$1,874,000.00	\$1,874,000.00	\$0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
*** TOTAL USES OF FUNDS ***	\$1,874,000.00	\$1,874,000.00	\$0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>

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

For 4 Month Period Ending 10/31/23

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/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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