

3/7 2:49pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/29/2024

ASSETS AND RESOURCES

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

101	Cash in bank		\$16,380,335.02 ✓
116	Capital reserve Account		\$1,418,596.07 ✓
117	Maint. Reserve Account		\$950,000.00 ✓
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00 ✓
121	Tax levy receivable		\$32,960,102.62
	Accounts receivable:		
141	Intergovernmental - State	\$22,170,880.99	
			\$22,170,880.99

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

301	Estimated Revenues		\$156,132,097.38
302	Less Revenues		(\$153,924,810.78)
			\$2,207,286.60
	Total assets and resources		\$76,812,201.30

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/29/2024

=====

LIABILITIES AND FUND EQUITY

=====

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

402	Interfund Accounts Payable	\$709,234.18
421	Accounts Payable	\$96,725.83
TOTAL LIABILITIES		\$805,960.01

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	\$56,877,194.13	
754	Reserve for Encumbrance - Prior Year	\$45,440.00	
Reserved fund balance:			
761	Capital reserve account -	\$1,418,596.07	
		\$1,418,596.07	
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	\$94,259,215.70	
603	Encumbrances	\$56,922,634.13	
		(\$151,181,849.83)	
		\$9,721,771.24	
Total Appropriated		\$69,738,001.44	
--- U n a p p r o p r i a t e d ---			
770	Unreserved Fund Balance -	\$10,268,239.56	
303	Budgeted Fund Balance	(\$3,999,999.71) /	
TOTAL FUND BALANCE		\$76,006,241.29	
TOTAL LIABILITIES AND FUND EQUITY		\$76,812,201.30	

BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/29/2024

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Appropriations	\$160,903,621.07	\$151,181,849.83	\$9,721,771.24
Revenues	(\$156,132,097.38)	(\$153,924,810.78)	(\$2,207,286.60)
	<u>\$4,771,523.69</u>	<u>(\$2,742,960.95)</u>	<u>\$7,514,484.64</u>
	c		
Less: Adjust for prior year encumb.	(\$771,523.98)	(\$771,523.98)	
Budgeted Fund Balance	\$3,999,999.71	(\$3,514,484.93)	\$7,514,484.64
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$3,999,999.71	(\$3,514,484.93)	\$7,514,484.64
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL Budgeted Fund Balance	<u>\$3,999,999.71</u>	<u>(\$3,514,484.93)</u>	<u>\$7,514,484.64</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 8 Month Period Ending 02/29/2024

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$101,762,143.00	\$102,405,572.80		(\$643,429.80)
3XXX	From State Sources	\$51,449,949.00	\$51,449,949.00		.00
4XXX	From Federal Sources	\$196,580.00	\$48,368.98		\$148,211.02
53XX	From Sale or Compensation for loss of F/A		\$20,920.00		(\$20,920.00)
TOTAL REVENUE/SOURCES OF FUNDS		\$153,408,672.00	\$153,924,810.78		(\$516,138.78)
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$42,855,410.54	\$26,733,495.91	\$15,179,498.59	\$942,416.04
11-2XX-100-XXX	Special Education - Instruction	\$10,634,854.16	\$6,459,132.16	\$4,038,573.13	\$137,148.87
11-230-100-XXX	Basic Skills - Remedial Instruction	\$530,424.22	\$317,989.62	\$212,434.60	\$0.00
11-240-100-XXX	Bilingual Education - Instruction	\$408,669.40	\$237,620.40	\$171,049.00	\$0.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$14,738.00	\$5,565.46	\$2,780.50	\$6,392.04
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$280,024.00	\$63,750.25	\$194,203.25	\$22,070.50
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,009,252.00	\$592,439.05	\$384,245.36	\$32,567.59
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	\$17,087,929.31	\$9,206,839.76	\$7,458,788.41	\$422,301.14
11-000-211-XXX	Attendance and Social Work Services	\$322,673.02	\$128,160.40	\$97,219.39	\$97,293.23
11-000-213-XXX	Health Services	\$1,060,117.84	\$631,648.76	\$424,152.98	\$4,316.10
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$5,894,456.48	\$3,364,972.01	\$1,684,556.00	\$844,928.47
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$2,491,704.48	\$1,394,523.91	\$964,290.94	\$132,889.63
11-000-218-XXX	Guidance	\$2,653,745.02	\$1,625,970.00	\$1,026,844.28	\$930.74
11-000-219-XXX	Child Study Teams	\$3,475,616.63	\$2,078,936.31	\$1,381,230.14	\$15,450.18
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$1,794,331.96	\$1,194,673.58	\$599,393.28	\$265.10
11-000-222-XXX	Educational Media Serv/School Library	\$690,723.60	\$414,208.20	\$276,515.40	\$0.00
11-000-223-XXX	Instructional Staff Training Services	\$262,747.00	\$24,876.00	\$121,044.00	\$116,827.00
11-000-230-XXX	Supp. Serv.-General Administration	\$3,788,501.03	\$2,489,561.03	\$853,285.96	\$445,654.04
11-000-240-XXX	Supp. Serv.-School Administration	\$5,475,519.20	\$3,568,121.66	\$1,842,531.89	\$64,865.65
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$1,984,067.38	\$1,260,805.70	\$612,415.77	\$110,845.91
11-000-261-XXX	Require Maint. for School Facilities	\$2,136,842.34	\$1,232,161.29	\$646,239.50	\$258,441.55
11-000-262-XXX	Custodial Services	\$6,787,405.93	\$3,994,314.25	\$2,767,668.41	\$25,423.27
11-000-263-XXX	Care and Upkeep of Grounds	\$389,620.16	\$223,325.34	\$135,202.16	\$31,092.66
11-000-266-XXX	Security	\$2,198,096.91	\$1,174,513.03	\$967,245.01	\$56,338.87
11-000-270-XXX	Student Transportation Services	\$12,027,049.98	\$7,054,572.93	\$4,631,706.52	\$340,770.53
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$29,154,497.65	\$16,706,144.50	\$9,244,930.86	\$3,203,422.29
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		\$155,493,296.12	\$92,178,321.51	\$56,002,323.21	\$7,312,651.40



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 8 Month Period Ending 02/29/2024

		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		\$2,863.00	(\$2,863.00)
1910	Rents and Royalties		\$15,410.00	(\$15,410.00)
1XXX	Miscellaneous	\$109,000.00	\$784,156.80	(\$675,156.80)
	TOTAL LOCAL	\$101,762,143.00	\$102,405,572.80	(\$643,429.80)
		=====	=====	=====
--- 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	\$48,368.98	\$148,211.02
	TOTAL	\$196,580.00	\$48,368.98	\$148,211.02
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
53XX	Sale or Compensation for loss of F/A		\$20,920.00	(\$20,920.00)
	TOTAL	\$0.00	\$20,920.00	(\$20,920.00)
		=====	=====	=====
	TOTAL REVENUES/SOURCES OF FUNDS	\$153,408,672.00	\$153,924,810.78	(\$516,138.78)
		=====	=====	=====

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 8 Month Period Ending 02/29/2024

	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	\$1,919,856.00	\$1,150,150.93	\$769,705.07	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$13,634,429.79	\$8,115,310.96	\$5,517,660.62	\$1,458.21
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,081,200.44	\$5,533,347.70	\$3,547,852.74	.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,326,491.87	\$7,485,112.04	\$4,831,294.18	\$10,085.65
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$234,492.71	\$234,492.71	\$0.00	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$52,600.00	\$4,645.00	\$40,660.00	\$7,295.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$46,604.07	\$27,099.27	\$19,504.80	.00
11-190-100-320 Purchased Prof.-Ed. Services	\$2,015,307.74	\$1,871,948.26	\$143,359.48	.00
11-190-100-340 Purchased Technical Services	\$924,827.97	\$845,708.27	\$66,523.08	\$12,596.62
11-190-100-500 Other Purch. Serv. (400-500 series)	\$398,255.00	\$256,403.86	\$128,758.94	\$13,092.20
11-190-100-610 General Supplies	\$1,083,476.43	\$646,218.46	\$101,969.80	\$335,288.17
11-190-100-640 Textbooks	\$687,688.52	\$563,058.45	\$12,209.88	\$112,420.19
TOTAL	\$42,855,410.54	\$26,733,495.91	\$15,179,498.59	\$942,416.04
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$801,818.45	\$466,819.97	\$279,856.30	\$55,142.18
11-204-100-106 Other Salaries for Instruction	\$11,445.40	\$11,445.40	.00	.00
11-204-100-610 General Supplies	\$1,000.00	\$212.86	.00	\$787.14
TOTAL	\$814,263.85	\$478,478.23	\$279,856.30	\$55,929.32
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$418,403.37	\$255,481.37	\$162,922.00	\$0.00
11-209-100-106 Other Salaries for Instruction	\$56,858.00	\$34,196.65	\$22,661.35	.00
11-209-100-610 General supplies	\$2,150.00	\$688.21	.00	\$1,461.79
TOTAL	\$477,411.37	\$290,366.23	\$185,583.35	\$1,461.79
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$442,049.30	\$276,239.60	\$165,809.70	\$0.00
11-212-100-106 Other Salaries for Instruction	\$56,992.80	\$35,905.20	\$21,087.60	.00
11-212-100-610 General supplies	\$27,350.00	\$12,424.46	\$3,505.94	\$11,419.60
TOTAL	\$526,392.10	\$324,569.26	\$190,403.24	\$11,419.60
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,314,208.17	\$4,412,852.24	\$2,855,869.51	\$45,486.42
11-213-100-106 Other Salaries for Instruction	\$56,567.00	\$32,681.40	\$23,885.60	.00
11-213-100-610 General supplies	\$400.00	\$89.90	.00	\$310.10
TOTAL	\$7,371,175.17	\$4,445,623.54	\$2,879,755.11	\$45,796.52
Autism:				
11-214-100-101 Salaries of Teachers	\$702,652.20	\$449,794.20	\$230,983.20	\$21,874.80
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 8 Month Period Ending 02/29/2024

	Appropriations	Expenditures	Encumbrances	Available Balance
11-214-100-610 General Supplies	\$34,000.00	\$31,827.53	\$1,669.17	\$503.30
TOTAL	\$740,927.20	\$485,896.73	\$232,652.37	\$22,378.10
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$668,306.77	\$410,465.17	\$257,841.60	\$0.00
11-216-100-106 Other Salaries for Instruction	\$32,077.70	\$21,840.30	\$10,237.40	.00
11-216-100-600 General Supplies	\$4,300.00	\$1,892.70	\$2,243.76	\$163.54
TOTAL	\$704,684.47	\$434,198.17	\$270,322.76	\$163.54
TOTAL SPECIAL ED - INSTRUCTION	\$10,634,854.16	\$6,459,132.16	\$4,038,573.13	\$137,148.87
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$530,424.22	\$317,989.62	\$212,434.60	\$0.00
TOTAL	\$530,424.22	\$317,989.62	\$212,434.60	\$0.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$408,669.40	\$237,620.40	\$171,049.00	\$0.00
TOTAL	\$408,669.40	\$237,620.40	\$171,049.00	\$0.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$3,000.00	\$67.49	\$1,700.00	\$1,232.51
11-3XX-100-610 General Supplies	\$11,738.00	\$5,497.97	\$1,080.50	\$5,159.53
TOTAL	\$14,738.00	\$5,565.46	\$2,780.50	\$6,392.04
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$248,998.00	\$62,402.25	\$181,714.25	\$4,881.50
11-401-100-600 Supplies and Materials	\$3,100.00	.00	.00	\$3,100.00
11-401-100-800 Other Objects	\$27,926.00	\$1,348.00	\$12,489.00	\$14,089.00
TOTAL	\$280,024.00	\$63,750.25	\$194,203.25	\$22,070.50
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$711,612.00	\$338,430.90	\$372,356.10	\$825.00
11-402-100-500 Purchased Services (300-500 series)	\$161,270.00	\$146,716.11	\$4,587.81	\$9,966.08
11-402-100-600 Supplies and Materials	\$111,720.00	\$93,248.36	\$6,612.25	\$11,859.39
11-402-100-800 Other Objects	\$24,650.00	\$14,043.68	\$689.20	\$9,917.12
TOTAL	\$1,009,252.00	\$592,439.05	\$384,245.36	\$32,567.59
--- 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	\$3,625,434.19	\$3,160,964.76	\$25,958.15
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$855,000.00	\$425,750.00	\$424,250.00	\$5,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$44,000.00	\$20,800.00	\$23,200.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$63,825.00	\$12,765.00	\$51,060.00	.00



BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 8 Month Period Ending 02/29/2024

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$8,171,080.21	\$4,688,776.57	\$3,255,858.65	\$226,444.99
11-000-100-568 Tuition - State Facilities	\$91,150.00	\$54,690.00	\$36,460.00	.00
11-000-100-569 Tuition - Other	\$1,000,517.00	\$378,624.00	\$506,995.00	\$114,898.00
TOTAL	\$17,087,929.31	\$9,206,839.76	\$7,458,788.41	\$422,301.14
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$225,379.79	\$128,160.40	\$97,219.39	.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	\$128,160.40	\$97,219.39	\$97,293.23
--- Health services ---				
11-000-213-100 Salaries	\$983,440.84	\$581,235.36	\$402,205.48	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$62,124.00	\$42,121.29	\$19,109.25	\$893.46
11-000-213-600 Supplies and Materials	\$14,553.00	\$8,292.11	\$2,838.25	\$3,422.64
TOTAL	\$1,060,117.84	\$631,648.76	\$424,152.98	\$4,316.10
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,819,956.48	\$1,116,411.39	\$702,647.54	\$897.55
11-000-216-320 Purchased Prof. Ed. Services	\$4,016,000.00	\$2,205,431.11	\$967,418.19	\$843,150.70
11-000-216-600 Supplies and Materials	\$58,500.00	\$43,129.51	\$14,490.27	\$880.22
TOTAL	\$5,894,456.48	\$3,364,972.01	\$1,684,556.00	\$844,928.47
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$2,491,704.48	\$1,394,523.91	\$964,290.94	\$132,889.63
TOTAL	\$2,491,704.48	\$1,394,523.91	\$964,290.94	\$132,889.63
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,345,174.19	\$1,426,905.72	\$918,268.47	.00
11-000-218-105 Sal Secr. & Clerical Asst.	\$302,405.83	\$193,844.81	\$108,561.02	.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	\$1,625,970.00	\$1,026,844.28	\$930.74
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,041,184.48	\$1,845,308.73	\$1,195,875.75	.00
11-000-219-105 Sal Secr. & Clerical Asst.	\$249,424.65	\$169,687.08	\$79,737.57	.00
11-000-219-11X Other Salaries	\$3,577.50	\$2,102.50	\$1,475.00	.00
11-000-219-320 Purchased Prof. - Ed. Services	\$173,330.00	\$54,975.00	\$103,755.00	\$14,600.00
11-000-219-592 Misc Purch Ser (400-500 O/than Resid costs)	\$7,000.00	\$5,798.00	\$386.82	\$815.18
11-000-219-800 Other Objects	\$1,100.00	\$1,065.00	.00	\$35.00
TOTAL	\$3,475,616.63	\$2,078,936.31	\$1,381,230.14	\$15,450.18
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,397,385.58	\$947,296.74	\$450,088.84	.00
11-000-221-104 Salaries Other Prof. Staff	\$60,826.00	\$9,000.00	\$51,826.00	.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$270,505.26	\$173,026.82	\$97,478.44	.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 8 Month Period Ending 02/29/2024

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-800 Other Objects	\$3,393.00	\$3,127.90	.00	\$265.10
TOTAL	\$1,794,331.96	\$1,194,673.58	\$599,393.28	\$265.10
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$690,723.60	\$414,208.20	\$276,515.40	.00
TOTAL	\$690,723.60	\$414,208.20	\$276,515.40	\$0.00
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,147.00	\$500.00	\$30,647.00	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$221,600.00	\$24,056.00	\$80,717.00	\$116,827.00
11-000-223-500 Other Purchased Services (400-500 series)	\$10,000.00	\$320.00	\$9,680.00	.00
TOTAL	\$262,747.00	\$24,876.00	\$121,044.00	\$116,827.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$794,118.73	\$540,603.09	\$253,515.64	\$0.00
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,071.50	\$2,711.10	\$2,360.40	.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	\$311,047.60	\$295,352.40	\$93,600.00
11-000-230-332 Audit Fees	\$65,000.00	\$43,160.00	.00	\$21,840.00
11-000-230-334 Architectural/Engineering Services	\$34,017.54	\$1,080.00	\$32,400.00	\$537.54
11-000-230-339 Other Purchased Prof. Svc.	\$40,665.00	\$39,317.93	\$1,300.00	\$47.07
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	\$191,435.82	\$117,105.43	\$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)	\$970,919.02	\$922,276.85	\$14,883.68	\$33,758.49
11-000-230-610 General Supplies	\$22,050.00	\$10,955.74	\$1,134.63	\$9,959.63
11-000-230-630 BOE In-House Training/Meeting Supplies	\$8,000.00	\$197.58	\$1,302.42	\$6,500.00
11-000-230-820 Judgments Against. School District.	\$703,099.99	\$359,105.49	\$97,725.00	\$246,269.50
11-000-230-890 Misc. Expenditures	\$51,035.00	\$12,800.53	\$36,085.01	\$2,149.46
11-000-230-895 BOE Membership Dues and Fees	\$31,000.00	\$28,980.92	\$121.35	\$1,897.73
TOTAL	\$3,788,501.03	\$2,489,561.03	\$853,285.96	\$445,654.04
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,138,276.17	\$2,103,291.64	\$1,034,984.53	.00
11-000-240-104 Salaries Other Prof. Staff	\$729,981.54	\$486,654.06	\$243,327.48	.00
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,392,140.64	\$848,392.69	\$543,747.95	.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	\$3,289.12	\$6,710.88	.00
11-000-240-600 Supplies and Materials	\$78,792.50	\$61,251.79	\$2,048.95	\$15,491.76
11-000-240-800 Other Objects	\$98,541.60	\$44,273.61	\$9,894.10	\$44,373.89
TOTAL	\$5,475,519.20	\$3,568,121.66	\$1,842,531.89	\$64,865.65
--- Central Services ---				
11-000-251-100 Salaries	\$910,411.42	\$605,807.43	\$303,048.99	\$1,555.00
11-000-251-330 Purchased Prof. Services	\$94,910.26	\$59,201.72	\$23,672.21	\$12,036.33
11-000-251-592 Misc Pur Serv (400-500 series)	\$12,450.00	\$3,614.25	\$1,434.78	\$7,400.97

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/29/2024

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-600 Supplies and Materials	\$31,931.60	\$23,145.67	\$5,467.33	\$3,318.60
11-000-251-89X Other Objects	\$11,429.40	\$10,979.40	\$450.00	.00
TOTAL	\$1,061,132.68	\$702,748.47	\$334,073.31	\$24,310.90
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$824,335.70	\$548,435.94	\$275,899.76	.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	\$25,099.00	\$7,742.85	\$2,442.70	\$14,913.45
TOTAL	\$922,934.70	\$558,057.23	\$278,342.46	\$86,535.01
TOTAL Cent. Svcs. & Admin IT	\$1,984,067.38	\$1,260,805.70	\$612,415.77	\$110,845.91
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,177,464.83	\$804,718.77	\$372,212.81	\$533.25
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	\$621,574.19	\$305,311.18	\$190,100.75	\$126,162.26
11-000-261-610 General Supplies	\$281,474.68	\$101,868.69	\$48,867.43	\$130,738.56
11-000-261-800 Other Objects	\$49,049.50	\$12,983.51	\$35,058.51	\$1,007.48
TOTAL	\$2,136,842.34	\$1,232,161.29	\$646,239.50	\$258,441.55
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,389,944.96	\$2,241,433.48	\$1,138,510.96	\$10,000.52
11-000-262-107 Salaries of Non-Instructional Aids	\$323,140.19	\$172,728.58	\$150,411.61	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$31,504.04	\$25,204.04	\$6,300.00	.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	\$82,265.10	\$66,734.90	.00
11-000-262-610 General Supplies	\$150,116.74	\$146,547.53	\$517.84	\$3,051.37
11-000-262-621 Energy (Natural Gas)	\$639,000.00	\$339,701.39	\$299,298.61	.00
11-000-262-622 Energy (Electricity)	\$1,055,000.00	\$325,034.13	\$727,594.49	\$2,371.38
11-000-262-837 Interest-Energy Savings Bonds	\$464,700.00	\$371,400.00	\$93,300.00	.00
11-000-262-917 Principal-Energy Savings Bonds	\$425,000.00	\$215,000.00	\$210,000.00	.00
TOTAL	\$6,787,405.93	\$3,994,314.25	\$2,767,668.41	\$25,423.27
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$318,100.16	\$190,025.07	\$116,510.04	\$11,565.05
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$28,000.00	\$12,648.64	\$7,441.69	\$7,909.67
11-000-263-610 General Supplies	\$43,520.00	\$20,651.63	\$11,250.43	\$11,617.94
TOTAL	\$389,620.16	\$223,325.34	\$135,202.16	\$31,092.66
--- Security ---				
11-000-266-100 Salaries	\$1,882,630.36	\$1,044,612.93	\$816,597.64	\$21,419.79
11-000-266-300 Purchased Prof. & Tech. Svc.	\$133,295.60	\$22,998.25	\$91,206.37	\$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	\$8,729.69	.00	\$5,370.31
11-000-266-800 Other Objects	\$163,070.95	\$98,172.16	\$59,441.00	\$5,457.79
TOTAL	\$2,198,096.91	\$1,174,513.03	\$967,245.01	\$56,338.87

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/29/2024

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL Oper & Maint of Plant Services	\$11,511,965.34	\$6,624,313.91	\$4,516,355.08	\$371,296.35
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$707,050.05	\$433,210.58	\$273,839.47	.00
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,582,326.77	\$1,078,408.96	\$503,917.81	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$38,007.65	\$38,007.65	.00	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$306,743.10	\$186,512.69	\$120,230.41	.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.	\$172,465.00	\$67,868.82	\$24,822.66	\$79,773.52
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	\$469,754.84	\$145,693.29	\$324,061.55	.00
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chtrtr Sch Stud	\$41,148.04	\$3,092.50	\$10,834.50	\$27,221.04
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$75,000.00	\$22,135.00	\$37,280.00	\$15,585.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$134,977.50	(\$4,397.13)		
			\$41,893.07	\$97,481.56
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$7,954,580.00	\$4,698,445.80	\$3,200,481.31	\$55,652.89
11-000-270-610 General Supplies	\$19,745.96	\$8,658.60	\$9,226.20	\$1,861.16
11-000-270-615 Transportation Supplies	\$200,000.00	\$93,358.27	\$49,185.30	\$57,456.43
11-000-270-800 Misc. Expenditures	\$3,300.00	\$875.00	\$200.00	\$2,225.00
TOTAL	\$12,027,049.98	\$7,054,572.93	\$4,631,706.52	\$340,770.53
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,900,000.00	\$1,056,741.93	\$841,907.41	\$1,350.66
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,500,000.00	\$2,914.41	\$2,101,913.00	\$395,172.59
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$86,000.00	\$34,194.15	\$51,805.85	.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	\$14,521,739.98	\$6,202,438.91	\$2,509,781.51
11-XXX-XXX-280 Tuition Reimbursement	\$100,000.00	\$53,134.31	\$46,865.69	.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$254,732.86	\$41,625.00	.00	\$213,107.86
TOTAL	\$29,154,497.65	\$16,706,144.50	\$9,244,930.86	\$3,203,422.29
Total Undistributed Expenditures	\$99,675,645.92	\$57,768,328.66	\$35,735,260.90	\$6,172,056.36
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$155,493,296.12	\$92,178,321.51	\$56,002,323.21	\$7,312,651.40
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$155,493,296.12	\$92,178,321.51	\$56,002,323.21	\$7,312,651.40

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 8 Month Period Ending 02/29/2024

	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	\$17,545.02	.00	\$3,527.53
12-130-100-730	Grades 6-8	\$59,984.68	\$53,922.21	.00	\$6,062.47
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.	\$2,000.00	.00	.00	\$2,000.00
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$32,000.00	\$22,437.80	\$8,617.40	\$944.80
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		\$333,593.07	\$192,827.36	\$39,572.85	\$101,192.86
<b>--- Facilities acquisition and construction services ---</b>					
12-000-400-334	Architectural/Engineering Services	\$258,059.00	\$110,240.00	\$97,019.00	\$50,800.00
12-000-400-450	Construction Services	\$4,717,212.88	\$1,777,826.83	\$783,719.07	\$2,155,666.98
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	.00	.00	\$101,460.00
Sub Total		\$5,076,731.88	\$1,888,066.83	\$880,738.07	\$2,307,926.98
TOTAL		\$5,076,731.88	\$1,888,066.83	\$880,738.07	\$2,307,926.98
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,410,324.95	\$2,080,894.19	\$920,310.92	\$2,409,119.84

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 8 Month Period Ending 02/29/2024

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$160,903,621.07	\$94,259,215.70	\$56,922,634.13	\$9,721,771.24

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

For 8 Month Period Ending 02/29/2024

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	ELECTRIC UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC 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	ELECTRIC UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC 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

---



3/7 2:49pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 8 Month Period Ending 02/29/24

ASSETS AND RESOURCES

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

101	Cash in bank		\$2,348,618.13
	Accounts receivable:		
141	Intergovernmental - State	(\$5.00)	
142	Intergovernmental - Federal	\$1,672,015.97	
143	Intergovernmental - Other	\$506,556.00	
			\$2,178,566.97

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

301	Estimated Revenues	\$15,942,294.39	
302	Less Revenues	(\$8,435,740.84)	
			\$7,506,553.55
	<b>Total assets and resources</b>		\$12,033,738.65

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 8 Month Period Ending 02/29/24

LIABILITIES AND FUND EQUITY

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

411	Intergovernmental accounts payable - State	\$94,487.69
421	Accounts Payable	\$72,244.61
481	Deferred revenues	\$2,205,083.19
TOTAL LIABILITIES		\$2,371,815.49

FUND BALANCE

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

753	Reserve for encumbrances - Current Year	\$4,468,211.89
754	Reserve for encumbrances - Prior Year	\$1,369,889.13
601	Appropriations	\$15,942,294.39
602	Less: Expenditures	\$7,650,260.36
603	Encumbrances	\$4,468,211.89
		(\$12,118,472.25)
		\$3,823,822.14
TOTAL FUND BALANCE		\$9,661,923.16
TOTAL LIABILITIES AND FUND EQUITY		\$12,033,738.65

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 8 Month Period Ending 02/29/24

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$491,911.84	\$484,491.84		\$7,420.00
2XXX	From Intermediate Sources	\$109,000.00	\$25,000.00		\$84,000.00
3XXX	From State Sources	\$9,362,744.00	\$4,487,187.00		\$4,875,557.00
4XXX	From Federal Sources	\$5,978,638.55	\$3,439,062.00		\$2,539,576.55
TOTAL REVENUE/SOURCES OF FUNDS		\$15,942,294.39	\$8,435,740.84		\$7,506,553.55
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:					
	Other Local Projects (001-199)	\$612,161.84	\$127,197.65	\$6,210.80	\$478,753.39
TOTAL LOCAL PROJECTS		\$612,161.84	\$127,197.65	\$6,210.80	\$478,753.39
STATE PROJECTS:					
	Preschool Education Aid (218)	\$8,527,162.00	\$3,745,537.22	\$3,327,223.29	\$1,454,401.49
	SDA Emergent Needs & Capital Maintenance (492)	\$364,880.00	.00	.00	\$364,880.00
	Nonpublic textbooks (501)	\$31,622.00	\$18,610.35	\$13,011.65	.00
	Nonpublic auxiliary services (502)	\$184,819.00	\$82,545.20	\$102,273.80	.00
	Nonpublic handicapped services (506)	\$44,483.00	\$9,600.00	\$34,883.00	.00
	Nonpublic nursing services (509)	\$67,560.00	\$8,973.28	\$58,586.72	.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
TOTAL STATE PROJECTS		\$9,362,744.00	\$3,865,266.05	\$3,678,196.46	\$1,819,281.49
FEDERAL PROJECTS:					
	ESSA Title I - Part A/D (231-239)	\$1,561,140.58	\$682,743.87	\$30,741.29	\$847,655.42
	ESSA Title III - English Lang Enhancement (241-245)	\$151,886.88	\$68,544.28	\$6,565.15	\$76,777.45
	I.D.E.A. Part B (Handicapped) (250-259)	\$2,194,179.00	\$2,149,935.40	\$44,243.60	.00
	ESSA Title II - Part A/D (270-279)	\$270,950.04	\$67,959.75	\$74,305.00	\$128,685.29
	ESSA Title IV (280-289)	\$91,862.27	\$39,815.00	\$24,726.25	\$27,321.02
	ARRA/Other (450-469)	\$1,090,085.50	\$310,974.94	\$484,801.58	\$294,308.98
	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	\$108,262.30	\$87,478.07	\$9,866.04
	ARP - ESSER Accelerated Learning Coaching (488)	\$357,586.00	\$186,481.41	\$30,832.00	\$140,272.59
	ARP - ESSER Evidence-Based Summer Learning (489)	\$980.75	\$710.59	\$111.69	\$158.47
	ARP - ESSER NJ Tiered System of Supports (491)	\$29,213.00	\$28,471.00	.00	\$742.00
TOTAL FEDERAL PROJECTS		\$5,967,388.55	\$3,657,796.66	\$783,804.63	\$1,525,787.26
*** TOTAL EXPENDITURES ***		\$15,942,294.39	\$7,650,260.36	\$4,468,211.89	\$3,823,822.14

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 8 Month Period Ending 02/29/24

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$491,911.84	\$484,491.84	\$7,420.00
Total Revenues from Local Sources	<u>\$491,911.84</u>	<u>\$484,491.84</u>	<u>\$7,420.00</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 ---			
3218 Preschool Education Aid	\$8,527,162.00	\$3,948,912.00	\$4,578,250.00
3257 SDA Emergent Needs & Capital Maintenance	\$364,880.00	\$181,495.00	\$183,385.00
32XX Other Restricted Entitlements	\$470,702.00	\$356,780.00	\$113,922.00
Total Revenue from State Sources	<u>\$9,362,744.00</u>	<u>\$4,487,187.00</u>	<u>\$4,875,557.00</u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,561,140.58	\$895,324.00	\$665,816.58
4451-55 Title II	\$270,950.04	\$101,983.00	\$168,967.04
4491-94 Title III	\$151,886.88	\$68,876.00	\$83,010.88
4471-74 Title IV	\$91,862.27	\$61,353.00	\$30,509.27
4420-29 I.D.E.A. Part B (Handicapped)	\$2,194,179.00	\$2,047,644.00	\$146,535.00
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	\$134,338.00	\$223,248.00
4542 ARP-ESSER Evidence-Based Summer Learning	\$980.75	\$3,615.00	(\$2,634.25)
4544 ARP-ESSER NJ NTiered System of Supports	\$29,213.00	\$22,544.00	\$6,669.00
4XXX Other Federal Aids	\$1,090,085.50	\$101,085.00	\$989,000.50
Total Revenues from Federal Sources	<u>\$5,978,638.55</u>	<u>\$3,439,062.00</u>	<u>\$2,539,576.55</u>
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$15,942,294.39</u>	<u>\$8,435,740.84</u>	<u>\$7,506,553.55</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 8 Month Period Ending 02/29/24

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$612,161.84	\$127,197.65	\$6,210.80	\$478,753.39
<b>TOTAL LOCAL PROJECTS</b>	<b>\$612,161.84</b>	<b>\$127,197.65</b>	<b>\$6,210.80</b>	<b>\$478,753.39</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$1,871,092.00	\$1,120,396.67	\$750,695.33	.00
20-218-100-106 Other Sal. For Instruction	\$595,152.00	\$331,799.92	\$263,352.08	.00
20-218-100-600 General Supplies	\$380,000.00	\$149,263.28	\$840.03	\$229,896.69
<b>Total Instruction</b>	<b>\$2,846,244.00</b>	<b>\$1,601,459.87</b>	<b>\$1,014,887.44</b>	<b>\$229,896.69</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$94,950.00	\$59,898.48	\$35,051.52	.00
20-218-200-103 Salaries of Program Directors	\$133,025.00	\$88,683.36	\$44,341.64	.00
20-218-200-104 Salaries of Other Professional Staff	\$393,342.00	\$155,212.20	\$237,649.80	\$480.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$97,922.00	\$42,307.16	\$55,614.84	.00
20-218-200-110 Other Salaries	\$25,644.00	\$4,182.00	\$21,462.00	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$85,928.00	\$51,556.80	\$34,371.20	.00
20-218-200-176 Salaries of Master Teachers	\$209,519.00	\$107,383.20	\$102,135.80	.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	\$1,602,930.00	\$686,970.00	.00
20-218-200-329 Purchased Professional-Education Services	\$75,000.00	\$16,116.50	\$13,240.00	\$45,643.50
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	\$1,101.00	\$1,329.00	\$32,570.00
20-218-200-580 Travel	\$16,000.00	.00	.00	\$16,000.00
20-218-200-600 Supplies and Materials	\$202,000.00	\$5,091.96	\$1,515.20	\$195,392.84
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>\$2,137,687.83</b>	<b>\$2,310,659.00</b>	<b>\$382,571.17</b>
--- Facility Acquisition & Constr. Serv. ---				
20-218-400-731 Instructional Equipment	\$250,000.00	\$4,622.22	.00	\$245,377.78
20-218-400-732 NonInstructional Equipment	\$600,000.00	\$1,767.30	\$1,676.85	\$596,555.85
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$850,000.00</b>	<b>\$6,389.52</b>	<b>\$1,676.85</b>	<b>\$841,933.63</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$8,527,162.00</b>	<b>\$3,745,537.22</b>	<b>\$3,327,223.29</b>	<b>\$1,454,401.49</b>
<b>-- Other State Programs --</b>				
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$470,702.00	\$119,728.83	\$350,973.17	.00
20-492-XXX-XXX SDA Emergent Needs & Capital Maintenance	\$364,880.00	.00	.00	\$364,880.00
<b>-- TOTAL Other State Programs --</b>	<b>\$835,582.00</b>	<b>\$119,728.83</b>	<b>\$350,973.17</b>	<b>\$364,880.00</b>

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL STATE PROJECTS	\$9,362,744.00	\$3,865,266.05	\$3,678,196.46	\$1,819,281.49
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	\$682,743.87	\$30,741.29	\$847,655.42
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$151,886.88	\$68,544.28	\$6,565.15	\$76,777.45
20-25X-XXX-XXX I.D.E.A. Part B	\$2,194,179.00	\$2,149,935.40	\$44,243.60	.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$270,950.04	\$67,959.75	\$74,305.00	\$128,685.29
20-28X-XXX-XXX ESSA Title IV	\$91,862.27	\$39,815.00	\$24,726.25	\$27,321.02
20-450 to 20-469-XXX-XXX ARRA/Other	\$1,090,085.50	\$310,974.94	\$484,801.58	\$294,308.98
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	\$108,262.30	\$87,478.07	\$9,866.04
20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching	\$357,586.00	\$186,481.41	\$30,832.00	\$140,272.59
20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning	\$980.75	\$710.59	\$111.69	\$158.47
20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports	\$29,213.00	\$28,471.00	.00	\$742.00
TOTAL Other Federal Programs	\$5,967,388.55	\$3,657,796.66	\$783,804.63	\$1,525,787.26
TOTAL FEDERAL PROJECTS	\$5,967,388.55	\$3,657,796.66	\$783,804.63	\$1,525,787.26
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$15,942,294.39	\$7,650,260.36	\$4,468,211.89	\$3,823,822.14

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

Special Revenue Fund - Fund 20  
For 8 Month Period Ending 02/29/24

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

---



3/7 2:49pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/29/24

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

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

101	Cash in bank		\$751,419.29
	Accounts receivable:		
132	Interfund	(\$63,116.54)	
		(\$63,116.54)	

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

302	Less Revenues	(\$14,159.30)	
		(\$14,159.30)	
	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 8 Month Period Ending 02/29/24

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 8 Month Period Ending 02/29/24

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1510 Earnings on Investments		\$14,159.30		(\$14,159.30)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$14,159.30		(\$14,159.30)
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>*** EXPENDITURES ***</b>				
--- 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
*** TOTAL EXPENDITURES AND TRANSFERS	\$831,962.10	\$274,136.76	\$0.00	\$557,825.34

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

Capital Projects Fund - Fund 30  
For 8 Month Period Ending 02/29/24

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

---

3/7 2:49pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/29/24

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

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

101	Cash in bank	(\$899,653.93) ✓
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		\$37,346.07

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

Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 8 Month Period Ending 02/29/24

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$1,874,000.00
602	Less : Expenditures	\$1,874,000.00	
			(\$1,874,000.00)

--- Unappropriated ---

770	Fund Balance		\$37,346.07
-----	--------------	--	-------------

TOTAL FUND BALANCE			\$37,346.07
TOTAL LIABILITIES AND FUND EQUITY			\$37,346.07

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 8 Month Period Ending 02/29/24

	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 8 Month Period Ending 02/29/24

*** 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 8 Month Period Ending 02/29/24

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

---

