

9/12 10:45am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
General Fund - Fund 10
Interim Balance Sheet
For 2 Month Period Ending 08/31/2023

ASSETS AND RESOURCES

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

101	Cash in bank		\$12,891,657.47	
116	Capital reserve Account		\$1,385,487.62	
117	Maint. Reserve Account		\$950,000.00	
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00	
	Accounts receivable:			
141	Intergovernmental - State	(\$3,860,903.96)		
153,154	Other (net of est uncollectible of \$_____)	\$14,146.39	(\$3,846,757.57)	

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

301	Estimated Revenues	\$154,132,097.38		
302	Less Revenues	(\$15,608,052.03)		
			\$138,524,045.35	

	Total assets and resources		\$150,629,432.87	
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REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10
 Interim Balance Sheet
 For 2 Month Period Ending 08/31/2023

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

402	Interfund Accounts Payable	\$712,119.74
421	Accounts Payable	\$250,908.57
TOTAL LIABILITIES		\$963,028.31

FUND BALANCE

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

753	Reserve for Encumbrances - Current Year	\$121,269,121.49
754	Reserve for Encumbrance - Prior Year	\$86,940.31
Reserved fund balance:		
761	Capital reserve account -	\$1,385,487.62
		\$1,385,487.62
766	Reserve for Current Expense Emergencies	\$725,000.00
		\$725,000.00
764	Reserve for Maintenance	\$950,000.00
		\$950,000.00
601	Appropriations	\$158,903,621.07
602	Less : Expenditures	\$10,278,627.19
603	Encumbrances	\$121,356,061.80
		(\$131,634,688.99)
		\$27,268,932.08
Total Appropriated		\$151,685,481.50
--- U n a p p r o p r i a t e d ---		
770	Unreserved Fund Balance -	\$1,980,922.77
303	Budgeted Fund Balance	(\$3,999,999.71)

TOTAL FUND BALANCE		\$149,666,404.56
TOTAL LIABILITIES AND FUND EQUITY		\$150,629,432.87

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10
 Interim Balance Sheet
 For 2 Month Period Ending 08/31/2023

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$158,903,621.07	\$131,634,688.99	\$27,268,932.08
Revenues	(\$154,132,097.38)		
		(\$15,608,052.03)	
			(\$138,524,045.35)
	<u>\$4,771,523.69</u>	<u>\$116,026,636.96</u>	<u>(\$111,255,113.27)</u>
Less: Adjust for prior year encumb.	<u>(\$771,523.98)</u>		
		(\$771,523.98)	
Budgeted Fund Balance	<u>\$3,999,999.71</u>	<u>\$115,255,112.98</u>	<u>(\$111,255,113.27)</u>
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	<u>\$3,999,999.71</u>	<u>\$115,255,112.98</u>	<u>(\$111,255,113.27)</u>
TOTAL Budgeted Fund Balance	<u><u>\$3,999,999.71</u></u>	<u><u>\$115,255,112.98</u></u>	<u><u>(\$111,255,113.27)</u></u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 2 Month Period Ending 08/31/2023

		BUDGETED	ACTUAL TO	NOTE: OVER	UNREALIZED
		ESTIMATED	DATE	OR (UNDER)	BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$101,762,143.00	\$15,595,919.51		\$86,166,223.49
3XXX	From State Sources	\$49,449,949.00	.00		\$49,449,949.00
4XXX	From Federal Sources	\$196,580.00	\$12,132.52		\$184,447.48
TOTAL REVENUE/SOURCES OF FUNDS		\$151,408,672.00	\$15,608,052.03		\$135,800,619.97
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$42,181,070.76	\$567,764.52	\$39,563,558.42	\$2,049,747.82
11-2XX-100-XXX	Special Education - Instruction	\$10,404,006.01	\$140,437.50	\$10,223,194.17	\$40,374.34
11-230-100-XXX	Basic Skills - Remedial Instruction	\$586,596.00	\$0.00	\$586,596.00	\$0.00
11-240-100-XXX	Bilingual Education - Instruction	\$404,681.00	\$0.00	\$404,681.00	\$0.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$14,738.00	\$0.00	\$4,426.88	\$10,311.12
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$280,278.00	\$418.60	\$252,478.40	\$27,381.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,008,136.00	\$34,035.00	\$929,784.67	\$44,316.33
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	\$674,837.42	\$8,065,388.48	\$8,251,703.41
11-000-211-XXX	Attendance and Social Work Services	\$322,879.79	\$3,825.00	\$221,554.79	\$97,500.00
11-000-213-XXX	Health Services	\$1,005,647.00	\$7,777.00	\$988,997.31	\$8,872.69
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$5,888,409.00	\$120,897.04	\$3,438,315.49	\$2,329,196.47
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$3,004,483.00	\$57,004.25	\$2,947,478.75	\$0.00
11-000-218-XXX	Guidance	\$2,909,889.20	\$40,710.86	\$2,866,807.03	\$2,371.31
11-000-219-XXX	Child Study Teams	\$3,498,850.00	\$135,356.96	\$3,305,882.10	\$57,610.94
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$1,755,547.14	\$333,656.28	\$1,418,497.86	\$3,393.00
11-000-222-XXX	Educational Media Serv/School Library	\$703,847.00	\$0.00	\$690,347.00	\$13,500.00
11-000-223-XXX	Instructional Staff Training Services	\$162,747.00	\$0.00	\$86,447.00	\$76,300.00
11-000-230-XXX	Supp. Serv.-General Administration	\$4,142,034.47	\$833,742.82	\$1,608,888.70	\$1,699,402.95
11-000-240-XXX	Supp. Serv.-School Administration	\$5,565,417.06	\$710,726.70	\$4,709,998.26	\$144,692.10
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$2,033,073.19	\$331,511.75	\$1,553,770.34	\$147,791.10
11-000-261-XXX	Require Maint. for School Facilities	\$2,213,824.04	\$227,494.72	\$1,369,388.30	\$616,941.02
11-000-262-XXX	Custodial Services	\$6,864,560.14	\$1,004,387.11	\$5,823,842.02	\$36,331.01
11-000-263-XXX	Care and Upkeep of Grounds	\$345,908.14	\$46,175.32	\$241,458.79	\$58,274.03
11-000-266-XXX	Security	\$1,659,257.36	\$28,715.95	\$1,423,202.71	\$207,338.70
11-000-270-XXX	Student Transportation Services	\$12,168,589.69	\$362,588.89	\$2,663,861.89	\$9,142,138.91
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$29,256,507.89	\$4,354,966.51	\$23,413,680.33	\$1,487,861.05
TOTAL GENERAL CURRENT EXPENSE		\$155,457,184.07	\$10,017,030.20	\$118,886,804.57	\$26,553,349.30
EXPENDITURES/USES OF FUNDS					

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 2 Month Period Ending 08/31/2023

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$368,655.62	\$4,575.21	\$176,482.13	\$187,598.28
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$3,077,781.38	\$257,021.78	\$2,292,775.10	\$527,984.50
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$3,446,437.00	\$261,596.99	\$2,469,257.23	\$715,582.78
TOTAL GENERAL FUND EXPENDITURES	\$158,903,621.07	\$10,278,627.19	\$121,356,061.80	\$27,268,932.08

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 2 Month Period Ending 08/31/2023

		ESTIMATED	ACTUAL	UNREALIZED
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--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$101,603,143.00	\$15,450,003.50	\$86,153,139.50
1310	Tuition from Individuals	\$50,000.00	.00	\$50,000.00
1XXX	Miscellaneous	\$109,000.00	\$145,916.01	(\$36,916.01)
TOTAL LOCAL		<u>\$101,762,143.00</u>	<u>\$15,595,919.51</u>	<u>\$86,166,223.49</u>
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$1,894,809.00	.00	\$1,894,809.00
3131	Extraordinary Aid	\$3,500,000.00	.00	\$3,500,000.00
3132	Categorical Special Education Aid	\$7,902,964.00	.00	\$7,902,964.00
3176	Equalization	\$35,728,306.00	.00	\$35,728,306.00
3177	Categorical Security	\$423,870.00	.00	\$423,870.00
TOTAL		<u>\$49,449,949.00</u>	<u>\$0.00</u>	<u>\$49,449,949.00</u>
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	\$196,580.00	\$12,132.52	\$184,447.48
TOTAL		<u>\$196,580.00</u>	<u>\$12,132.52</u>	<u>\$184,447.48</u>
--- OTHER FINANCING SOURCES ---				
TOTAL REVENUES/SOURCES OF FUNDS		<u>\$151,408,672.00</u>	<u>\$15,608,052.03</u>	<u>\$135,800,619.97</u>

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 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$450,180.00	.00	.00	\$450,180.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,936,014.00	.00	\$1,936,014.00	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$13,958,175.00	.00	\$13,958,175.00	.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,227,075.15	\$702.00	\$9,226,373.15	.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,699,073.64	\$8,721.50	\$12,678,727.92	\$11,624.22
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$73,951.00	\$30,476.50	\$43,474.50	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$67,000.00	.00	.00	\$67,000.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-320 Purchased Prof.-Ed. Services	\$602,000.00	.00	.00	\$602,000.00
11-190-100-340 Purchased Technical Services	\$905,327.97	\$460,864.65	\$367,579.18	\$76,884.14
11-190-100-500 Other Purch. Serv. (400-500 series)	\$398,255.00	\$57,456.00	\$304,844.00	\$35,955.00
11-190-100-610 General Supplies	\$1,074,104.00	\$9,543.87	\$509,526.42	\$555,033.71
11-190-100-640 Textbooks	\$789,915.00	.00	\$538,844.25	\$251,070.75
TOTAL	\$42,181,070.76	\$567,764.52	\$39,563,558.42	\$2,049,747.82
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$716,139.43	\$30,795.00	\$685,344.43	\$0.00
11-204-100-106 Other Salaries for Instruction	\$8,550.00	\$8,550.00	.00	.00
11-204-100-610 General Supplies	\$4,000.00	.00	.00	\$4,000.00
TOTAL	\$728,689.43	\$39,345.00	\$685,344.43	\$4,000.00
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$357,375.85	\$5,130.00	\$352,245.85	\$0.00
11-209-100-106 Other Salaries for Instruction	\$56,858.00	.00	\$56,858.00	.00
11-209-100-610 General supplies	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$416,233.85	\$5,130.00	\$409,103.85	\$2,000.00
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$386,633.00	\$14,250.00	\$372,383.00	\$0.00
11-212-100-106 Other Salaries for Instruction	\$56,792.00	\$4,275.00	\$52,517.00	.00
11-212-100-610 General supplies	\$17,350.00	.00	\$9,224.53	\$8,125.47
TOTAL	\$460,775.00	\$18,525.00	\$434,124.53	\$8,125.47
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,420,720.87	\$0.00	\$7,420,720.87	\$0.00
11-213-100-106 Other Salaries for Instruction	\$56,567.00	.00	\$56,567.00	.00
11-213-100-610 General supplies	\$2,400.00	.00	.00	\$2,400.00
TOTAL	\$7,479,687.87	\$0.00	\$7,477,287.87	\$2,400.00
Autism:				
11-214-100-101 Salaries of Teachers	\$579,744.86	\$41,100.00	\$538,644.86	\$0.00
11-214-100-106 Other Salaries for Instruction	\$4,275.00	\$4,275.00	.00	.00
11-214-100-610 General Supplies	\$30,750.00	.00	\$11,701.13	\$19,048.87

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$614,769.86	\$45,375.00	\$550,345.99	\$19,048.87
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$692,637.50	\$25,650.00	\$666,987.50	\$0.00
11-216-100-106 Other Salaries for Instruction	\$6,412.50	\$6,412.50	.00	.00
11-216-100-600 General Supplies	\$4,800.00	.00	.00	\$4,800.00
TOTAL	\$703,850.00	\$32,062.50	\$666,987.50	\$4,800.00
TOTAL SPECIAL ED - INSTRUCTION	\$10,404,006.01	\$140,437.50	\$10,223,194.17	\$40,374.34
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$586,596.00	\$0.00	\$586,596.00	\$0.00
TOTAL	\$586,596.00	\$0.00	\$586,596.00	\$0.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$404,681.00	\$0.00	\$404,681.00	\$0.00
TOTAL	\$404,681.00	\$0.00	\$404,681.00	\$0.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$3,000.00	\$0.00	\$1,700.00	\$1,300.00
11-3XX-100-610 General Supplies	\$11,738.00	\$0.00	\$2,726.88	\$9,011.12
TOTAL	\$14,738.00	\$0.00	\$4,426.88	\$10,311.12
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$245,998.00	\$418.60	\$245,579.40	.00
11-401-100-600 Supplies and Materials	\$3,100.00	.00	.00	\$3,100.00
11-401-100-800 Other Objects	\$31,180.00	.00	\$6,899.00	\$24,281.00
TOTAL	\$280,278.00	\$418.60	\$252,478.40	\$27,381.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$710,496.00	.00	\$710,496.00	.00
11-402-100-500 Purchased Services (300-500 series)	\$161,270.00	\$29,995.00	\$116,381.90	\$14,893.10
11-402-100-600 Supplies and Materials	\$111,720.00	\$180.00	\$95,725.34	\$15,814.66
11-402-100-800 Other Objects	\$24,650.00	\$3,860.00	\$7,181.43	\$13,608.57
TOTAL	\$1,008,136.00	\$34,035.00	\$929,784.67	\$44,316.33
--- 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	\$6,286,357.10	\$674,837.42	\$3,090,680.50	\$2,520,839.18
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$867,000.00	.00	.00	\$867,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$32,000.00	.00	.00	\$32,000.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$170,000.00	.00	.00	\$170,000.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$8,494,905.21	.00	\$3,990,890.98	\$4,504,014.23

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-100-568 Tuition - State Facilities	\$91,150.00	.00	.00	\$91,150.00
11-000-100-569 Tuition - Other	\$1,000,517.00	.00	\$983,817.00	\$16,700.00
TOTAL	\$16,991,929.31	\$674,837.42	\$8,065,388.48	\$8,251,703.41
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$225,379.79	\$3,825.00	\$221,554.79	.00
11-000-211-300 Purchased Prof. & Tech. Svc.	\$97,000.00	.00	.00	\$97,000.00
11-000-211-800 Other Objects	\$500.00	.00	.00	\$500.00
TOTAL	\$322,879.79	\$3,825.00	\$221,554.79	\$97,500.00
--- Health services ---				
11-000-213-100 Salaries	\$928,970.00	\$1,320.00	\$927,650.00	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$62,124.00	\$6,457.00	\$53,543.00	\$2,124.00
11-000-213-600 Supplies and Materials	\$14,553.00	.00	\$7,804.31	\$6,748.69
TOTAL	\$1,005,647.00	\$7,777.00	\$988,997.31	\$8,872.69
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,887,409.00	\$35,837.50	\$1,851,571.50	.00
11-000-216-320 Purchased Prof. Ed. Services	\$3,956,000.00	\$82,636.25	\$1,556,863.75	\$2,316,500.00
11-000-216-600 Supplies and Materials	\$45,000.00	\$2,423.29	\$29,880.24	\$12,696.47
TOTAL	\$5,888,409.00	\$120,897.04	\$3,438,315.49	\$2,329,196.47
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$3,004,483.00	\$57,004.25	\$2,947,478.75	.00
TOTAL	\$3,004,483.00	\$57,004.25	\$2,947,478.75	\$0.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,601,319.20	\$8,578.00	\$2,592,741.20	.00
11-000-218-105 Sal Secr. & Clerical Asst.	\$302,405.00	\$32,132.86	\$270,272.14	.00
11-000-218-600 Supplies and Materials	\$600.00	.00	\$137.91	\$462.09
11-000-218-800 Other Objects	\$5,565.00	.00	\$3,655.78	\$1,909.22
TOTAL	\$2,909,889.20	\$40,710.86	\$2,866,807.03	\$2,371.31
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,997,204.00	\$100,030.22	\$2,895,164.00	\$2,009.78
11-000-219-105 Sal Secr. & Clerical Asst.	\$318,971.00	\$34,141.74	\$280,763.10	\$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	.00	\$129,480.00	\$43,850.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,000.00	\$0.00	\$0.00	\$7,000.00
11-000-219-800 Other Objects	\$1,500.00	\$340.00	\$475.00	\$685.00
TOTAL	\$3,498,850.00	\$135,356.96	\$3,305,882.10	\$57,610.94
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,465,479.48	\$243,972.00	\$1,221,507.48	.00
11-000-221-104 Salaries Other Prof. Staff	\$60,826.00	.00	\$60,826.00	.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$163,626.54	\$27,462.16	\$136,164.38	.00
11-000-221-600 Supplies and Materials	\$62,222.12	\$62,222.12	.00	.00
11-000-221-800 Other Objects	\$3,393.00	.00	.00	\$3,393.00

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$1,755,547.14	\$333,656.28	\$1,418,497.86	\$3,393.00
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$690,347.00	.00	\$690,347.00	.00
11-000-222-800 Other Objects	\$13,500.00	.00	.00	\$13,500.00
TOTAL	\$703,847.00	\$0.00	\$690,347.00	\$13,500.00
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,147.00	.00	\$31,147.00	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$121,600.00	.00	\$45,300.00	\$76,300.00
11-000-223-500 Other Purchased Services (400-500 series)	\$10,000.00	.00	\$10,000.00	.00
TOTAL	\$162,747.00	\$0.00	\$86,447.00	\$76,300.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,007,573.42	\$156,626.66	\$841,923.48	\$9,023.28
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,071.50	\$210.29	\$4,861.21	.00
11-000-230-331 Legal Services	\$700,000.00	.00	\$426,400.00	\$273,600.00
11-000-230-332 Audit Fees	\$65,000.00	.00	.00	\$65,000.00
11-000-230-334 Architectural/Engineering Services	\$32,817.54	.00	\$18,260.00	\$14,557.54
11-000-230-339 Other Purchased Prof. Svc.	\$13,765.00	\$4,965.00	\$8,800.00	.00
11-000-230-340 Purchased Tech. Services	\$2,000.00	\$1,888.00	.00	\$112.00
11-000-230-530 Communications/Telephone	\$333,563.00	\$33,776.77	\$272,751.23	\$27,035.00
11-000-230-580 Travel - All Other	\$13,240.00	\$4,379.88	\$846.25	\$8,013.87
11-000-230-590 Misc Purchased Services (400-500)	\$1,100,919.02	\$199,741.10	\$14,309.95	\$886,867.97
11-000-230-610 General Supplies	\$22,050.00	\$151.41	\$4,388.08	\$17,510.51
11-000-230-630 BOE In-House Training/Meeting Supplies	\$8,000.00	.00	.00	\$8,000.00
11-000-230-820 Judgments Against. School District.	\$784,999.99	\$403,615.49	\$13,215.00	\$368,169.50
11-000-230-890 Misc. Expenditures	\$17,035.00	\$1,193.22	\$3,133.50	\$12,708.28
11-000-230-895 BOE Membership Dues and Fees	\$36,000.00	\$27,195.00	.00	\$8,805.00
TOTAL	\$4,142,034.47	\$833,742.82	\$1,608,888.70	\$1,699,402.95
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,186,022.48	\$534,094.51	\$2,651,927.97	.00
11-000-240-104 Salaries Other Prof. Staff	\$792,917.85	\$121,663.52	\$671,254.33	.00
11-000-240-105 Sal. Sec. & Clerical Asst.	\$1,374,801.00	\$23,837.00	\$1,350,964.00	.00
11-000-240-1XX Other Salaries	\$4,120.00	\$2,302.00	\$1,818.00	\$0.00
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	\$284.30	\$9,715.70	.00
11-000-240-600 Supplies and Materials	\$94,906.23	\$28,457.39	\$2,940.07	\$63,508.77
11-000-240-800 Other Objects	\$97,649.50	\$87.98	\$21,378.19	\$76,183.33
TOTAL	\$5,565,417.06	\$710,726.70	\$4,709,998.26	\$144,692.10
--- Central Services ---				
11-000-251-100 Salaries	\$972,026.49	\$151,759.98	\$820,266.51	.00
11-000-251-330 Purchased Prof. Services	\$80,500.00	\$25,790.44	\$41,863.49	\$12,846.07
11-000-251-592 Misc Pur Serv (400-500 series)	\$17,500.00	.00	.00	\$17,500.00
11-000-251-600 Supplies and Materials	\$30,211.00	\$6,505.31	\$8,703.71	\$15,001.98
11-000-251-89X Other Objects	\$10,000.00	\$325.00	.00	\$9,675.00

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$1,110,237.49	\$184,380.73	\$870,833.71	\$55,023.05
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$824,335.70	\$146,108.98	\$678,226.72	.00
11-000-252-500 Other Pur Serv. (400-500 series)	\$73,500.00	\$825.00	\$45.00	\$72,630.00
11-000-252-600 Supplies and Materials	\$25,000.00	\$197.04	\$4,664.91	\$20,138.05
TOTAL	\$922,835.70	\$147,131.02	\$682,936.63	\$92,768.05
TOTAL Cent. Svcs. & Admin IT	\$2,033,073.19	\$331,511.75	\$1,553,770.34	\$147,791.10
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,291,388.04	\$200,047.17	\$1,091,340.87	.00
11-000-261-420 Cleaning, Repair & Maint. Svc	\$495,828.00	\$13,552.98	\$239,057.22	\$243,217.80
11-000-261-610 General Supplies	\$356,608.00	\$13,267.27	\$29,422.86	\$313,917.87
11-000-261-800 Other Objects	\$70,000.00	\$627.30	\$9,567.35	\$59,805.35
TOTAL	\$2,213,824.04	\$227,494.72	\$1,369,388.30	\$616,941.02
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,461,721.50	\$530,539.30	\$2,915,217.85	\$15,964.35
11-000-262-107 Salaries of Non-Instructional Aids	\$323,138.64	\$794.94	\$322,343.70	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$34,000.00	\$20,704.04	\$10,800.00	\$2,495.96
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$160,000.00	.00	\$150,000.00	\$10,000.00
11-000-262-490 Other Purchased Property Svc.	\$149,000.00	\$8,685.64	\$140,314.36	.00
11-000-262-610 General Supplies	\$153,000.00	\$19,805.00	\$125,324.30	\$7,870.70
11-000-262-621 Energy (Natural Gas)	\$639,000.00	\$14,330.11	\$624,669.89	.00
11-000-262-622 Energy (Electricity)	\$1,055,000.00	\$53,328.08	\$1,001,671.92	.00
11-000-262-837 Interest-Energy Savings Bonds	\$464,700.00	\$141,200.00	\$323,500.00	.00
11-000-262-917 Principal-Energy Savings Bonds	\$425,000.00	\$215,000.00	\$210,000.00	.00
TOTAL	\$6,864,560.14	\$1,004,387.11	\$5,823,842.02	\$36,331.01
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$267,388.14	\$45,295.68	\$222,092.46	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$35,000.00	.00	\$13,931.18	\$21,068.82
11-000-263-610 General Supplies	\$43,520.00	\$879.64	\$5,435.15	\$37,205.21
TOTAL	\$345,908.14	\$46,175.32	\$241,458.79	\$58,274.03
--- Security ---				
11-000-266-100 Salaries	\$1,366,790.81	\$27,537.99	\$1,339,252.82	.00
11-000-266-300 Purchased Prof. & Tech. Svc.	\$118,295.60	.00	\$3,037.82	\$115,257.78
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	.00	\$6,309.37	\$23,790.63
11-000-266-800 Other Objects	\$139,070.95	\$1,177.96	\$74,602.70	\$63,290.29
TOTAL	\$1,659,257.36	\$28,715.95	\$1,423,202.71	\$207,338.70
TOTAL Oper & Maint of Plant Services	\$11,083,549.68	\$1,306,773.10	\$8,857,891.82	\$918,884.76
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$777,571.22	\$8,081.93	\$769,489.29	.00

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,713,609.90	\$150,047.81	\$1,563,562.09	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$30,000.00	\$947.10	\$29,052.90	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$150,000.00	.00	.00	\$150,000.00
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	\$3,792.67	\$22,228.64	\$142,078.69
11-000-270-443 Lease Purch Payments - School Buses	\$306,951.07	\$170,921.52	\$106,991.43	\$29,038.12
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$450,000.00	.00	\$613.20	\$449,386.80
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chrtr Sch Stud	\$60,000.00	.00	.00	\$60,000.00
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$75,000.00	.00	.00	\$75,000.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$134,477.50	\$1,000.00	\$12,000.00	\$121,477.50
11-000-270-517 Contract Svc (reg std) - ESCs	\$100,000.00	.00	.00	\$100,000.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$7,954,580.00	\$3,764.30	\$35,620.70	\$7,915,195.00
11-000-270-610 General Supplies	\$25,000.00	.00	\$2,952.00	\$22,048.00
11-000-270-615 Transportation Supplies	\$205,000.00	\$12,697.49	\$121,351.64	\$70,950.87
11-000-270-800 Misc. Expenditures	\$3,300.00	.00	.00	\$3,300.00
TOTAL	\$12,168,589.69	\$362,588.89	\$2,663,861.89	\$9,142,138.91
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,900,000.00	\$155,522.48	\$1,744,477.52	.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	\$690.03	\$85,309.97	.00
11-XXX-XXX-260 Workman's Compensation	\$1,079,804.39	.00	.00	\$1,079,804.39
11-XXX-XXX-270 Health Benefits	\$23,290,703.50	\$4,192,213.72	\$18,990,433.12	\$108,056.66
11-XXX-XXX-280 Tuition Reimbursement	\$100,000.00	\$6,540.28	\$93,459.72	.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$300,000.00	.00	.00	\$300,000.00
TOTAL	\$29,256,507.89	\$4,354,966.51	\$23,413,680.33	\$1,487,861.05
Total Undistributed Expenditures	\$100,493,400.42	\$9,274,374.58	\$66,837,807.15	\$24,381,218.69
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$155,457,184.07	\$10,017,030.20	\$118,886,804.57	\$26,553,349.30
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$155,457,184.07	\$10,017,030.20	\$118,886,804.57	\$26,553,349.30

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$37,675.23	.00	\$14,147.70	\$23,527.53
12-130-100-730	Grades 6-8	\$26,000.00	.00	.00	\$26,000.00
12-140-100-730	Grades 9-12	\$33,400.00	.00	\$30,955.45	\$2,444.55
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$28,700.00	\$0.00	\$5,931.00	\$22,769.00
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	.00	\$38,226.00
Undist. Exp. - Non-instructional Services					
12-000-270-733	School buses - regular	\$105,045.39	.00	\$105,045.39	.00
TOTAL		\$368,655.62	\$4,575.21	\$176,482.13	\$187,598.28
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$164,880.00	\$4,280.00	\$160,600.00	.00
12-000-400-450	Construction Services	\$2,811,441.38	\$252,741.78	\$2,132,175.10	\$426,524.50
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	.00	.00	\$101,460.00
Sub Total		\$3,077,781.38	\$257,021.78	\$2,292,775.10	\$527,984.50
TOTAL		\$3,077,781.38	\$257,021.78	\$2,292,775.10	\$527,984.50
TOTAL CAPITAL OUTLAY EXPENDITURES		\$3,446,437.00	\$261,596.99	\$2,469,257.23	\$715,582.78

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 2 Month Period Ending 08/31/2023

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$158,903,621.07	\$10,278,627.19	\$121,356,061.80	\$27,268,932.08

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

For 2 Month Period Ending 08/31/2023

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	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

9/12 10:45am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 2 Month Period Ending 08/31/23

ASSETS AND RESOURCES

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

101	Cash in bank		\$2,293,198.49
	Accounts receivable:		
141	Intergovernmental - State	(\$587,126.00)	
142	Intergovernmental - Federal	\$917,493.77	
143	Intergovernmental - Other	\$499,897.00	
			\$830,264.77

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

301	Estimated Revenues	\$13,941,667.28	
302	Less Revenues	(\$517,486.64)	
			\$13,424,180.64
	Total assets and resources		\$16,547,643.90

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 2 Month Period Ending 08/31/23

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$63,223.00
421	Accounts Payable	\$76,329.26
481	Deferred revenues	(\$284,388.14)
TOTAL LIABILITIES		(\$144,835.88)

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$10,382,289.09
754	Reserve for encumbrances - Prior Year	\$3,261,002.58
601	Appropriations	\$13,941,667.28
602	Less: Expenditures	\$510,190.08
603	Encumbrances	\$10,382,289.09
		(\$10,892,479.17)
		\$3,049,188.11
TOTAL FUND BALANCE		\$16,692,479.78
TOTAL LIABILITIES AND FUND EQUITY		\$16,547,643.90

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 2 Month Period Ending 08/31/23

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$434,061.64	\$434,061.64		.00
2XXX	From Intermediate Sources	\$109,000.00	\$25,000.00		\$84,000.00
3XXX	From State Sources	\$8,527,162.00	\$58,425.00		\$8,468,737.00
4XXX	From Federal Sources	\$4,871,443.64	.00		\$4,871,443.64
TOTAL REVENUE/SOURCES OF FUNDS		\$13,941,667.28	\$517,486.64		\$13,424,180.64
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:					
	Other Local Projects (001-199)	\$565,275.77	(\$666.89)	\$74,000.00	\$491,942.66
TOTAL LOCAL PROJECTS		\$565,275.77	(\$666.89)	\$74,000.00	\$491,942.66
STATE PROJECTS:					
	Preschool Education Aid (218)	\$8,527,162.00	\$261,551.00	\$6,713,817.00	\$1,551,794.00
TOTAL STATE PROJECTS		\$8,527,162.00	\$261,551.00	\$6,713,817.00	\$1,551,794.00
FEDERAL PROJECTS:					
	ESSA Title I - Part A/D (231-239)	\$1,451,546.58	\$225,781.19	\$882,619.39	\$343,146.00
	ESSA Title III - English Lang Enhancement (241-245)	\$128,070.88	\$4,720.82	\$83,197.71	\$40,152.35
	I.D.E.A. Part B (Handicapped) (250-259)	\$2,182,382.00	.00	\$2,091,504.00	\$90,878.00
	ESSA Title II - Part A/D (270-279)	\$214,707.04	\$1,405.84	\$103,886.02	\$109,415.18
	ESSA Title IV (280-289)	\$77,461.27	.00	\$18,885.90	\$58,575.37
	ARRA/Other (450-469)	\$375,000.00	.00	\$100,825.03	\$274,174.97
	CRRSA-ESSER II Grant Program (483)	\$3,529.08	\$1,729.08	\$1,800.00	.00
	CRRSA Act-Learning Acceleration Grant Program (484)	\$10,369.04	\$10,369.04	.00	.00
	ARP - ESSER Grant Program (487)	\$18,383.87	\$5,300.00	\$6,926.04	\$6,157.83
	ARP - ESSER Accelerated Learning Coaching (488)	\$357,586.00	.00	\$300,186.00	\$57,400.00
	ARP - ESSER Evidence-Based Summer Learning (489)	\$980.75	.00	.00	\$980.75
	ARP - ESSER NJ Tiered System of Supports (491)	\$29,213.00	.00	\$4,642.00	\$24,571.00
TOTAL FEDERAL PROJECTS		\$4,849,229.51	\$249,305.97	\$3,594,472.09	\$1,005,451.45
*** TOTAL EXPENDITURES ***		\$13,941,667.28	\$510,190.08	\$10,382,289.09	\$3,049,188.11

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 2 Month Period Ending 08/31/23

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$434,061.64	\$434,061.64	\$0.00
	<u>\$434,061.64</u>	<u>\$434,061.64</u>	<u>\$0.00</u>
	<u><u>\$434,061.64</u></u>	<u><u>\$434,061.64</u></u>	<u><u>\$0.00</u></u>
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$109,000.00	\$25,000.00	\$84,000.00
Total Revenue Intermediate Sources	\$109,000.00	\$25,000.00	\$84,000.00
	<u>\$109,000.00</u>	<u>\$25,000.00</u>	<u>\$84,000.00</u>
	<u><u>\$109,000.00</u></u>	<u><u>\$25,000.00</u></u>	<u><u>\$84,000.00</u></u>
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$8,527,162.00	.00	\$8,527,162.00
32XX Other Restricted Entitlements	\$0.00	\$58,425.00	(\$58,425.00)
	<u>\$8,527,162.00</u>	<u>\$58,425.00</u>	<u>\$8,468,737.00</u>
Total Revenue from State Sources	\$8,527,162.00	\$58,425.00	\$8,468,737.00
	<u>\$8,527,162.00</u>	<u>\$58,425.00</u>	<u>\$8,468,737.00</u>
	<u><u>\$8,527,162.00</u></u>	<u><u>\$58,425.00</u></u>	<u><u>\$8,468,737.00</u></u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,451,546.58	.00	\$1,451,546.58
4451-55 Title II	\$214,707.04	.00	\$214,707.04
4491-94 Title III	\$128,070.88	.00	\$128,070.88
4471-74 Title IV	\$77,461.27	.00	\$77,461.27
4420-29 I.D.E.A. Part B (Handicapped)	\$2,182,382.00	.00	\$2,182,382.00
4533 Addressing Student Learning Loss Grant	\$13,898.12	.00	\$13,898.12
4540 ARP-ESSER Grant Program	\$40,598.00	.00	\$40,598.00
4541 ARP-ESSER Accelerated Learning Coaching	\$357,586.00	.00	\$357,586.00
4542 ARP-ESSER Evidence-Based Summer Learning	\$980.75	.00	\$980.75
4544 ARP-ESSER NJ NTiered System of Supports	\$29,213.00	.00	\$29,213.00
4XXX Other Federal Aids	\$375,000.00	\$0.00	\$375,000.00
	<u>\$4,871,443.64</u>	<u>\$0.00</u>	<u>\$4,871,443.64</u>
Total Revenues from Federal Sources	\$4,871,443.64	\$0.00	\$4,871,443.64
	<u>\$4,871,443.64</u>	<u>\$0.00</u>	<u>\$4,871,443.64</u>
	<u><u>\$4,871,443.64</u></u>	<u><u>\$0.00</u></u>	<u><u>\$4,871,443.64</u></u>
	<u><u>\$13,941,667.28</u></u>	<u><u>\$517,486.64</u></u>	<u><u>\$13,424,180.64</u></u>
TOTAL REVENUES/SOURCES OF FUNDS	\$13,941,667.28	\$517,486.64	\$13,424,180.64

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 2 Month Period Ending 08/31/23

	Appropriations	Expenditures	Encumbrances	Available Balance
Local Projects:				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$565,275.77	(\$666.89)	\$74,000.00	\$491,942.66
TOTAL LOCAL PROJECTS	\$565,275.77	(\$666.89)	\$74,000.00	\$491,942.66
State Projects:				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$1,871,092.00	.00	\$1,871,092.00	.00
20-218-100-106 Other Sal. For Instruction	\$595,152.00	.00	\$595,152.00	.00
20-218-100-600 General Supplies	\$380,000.00	.00	\$92,930.71	\$287,069.29
Total Instruction	\$2,846,244.00	\$0.00	\$2,559,174.71	\$287,069.29
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$94,950.00	.00	\$94,950.00	.00
20-218-200-103 Salaries of Program Directors	\$133,025.00	\$22,170.84	\$110,854.16	.00
20-218-200-104 Salaries of Other Professional Staff	\$390,342.00	.00	\$390,342.00	.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$97,922.00	\$10,390.16	\$87,531.84	.00
20-218-200-110 Other Salaries	\$25,644.00	.00	\$25,644.00	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$85,928.00	.00	\$85,928.00	.00
20-218-200-176 Salaries of Master Teachers	\$209,519.00	.00	\$209,519.00	.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	\$228,990.00	\$2,060,910.00	.00
20-218-200-329 Purchased Professional-Education Services	\$75,000.00	.00	\$9,885.00	\$65,115.00
20-218-200-330 Other Purchased Professional Services	\$72,000.00	.00	.00	\$72,000.00
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	.00	\$210.50	\$204,789.50
20-218-200-800 Other Objects	\$23,710.00	.00	.00	\$23,710.00
Total Support Services	\$4,830,918.00	\$261,551.00	\$4,152,752.50	\$416,614.50
--- 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
Total Facility Acquisition & Constr. Serv.	\$850,000.00	\$0.00	\$1,889.79	\$848,110.21
-- TOTAL Preschool Education Aid --	\$8,527,162.00	\$261,551.00	\$6,713,817.00	\$1,551,794.00
TOTAL STATE PROJECTS	\$8,527,162.00	\$261,551.00	\$6,713,817.00	\$1,551,794.00
Federal Projects:				
--- CARES Act Educational Stabilization Fund ---				
--- Bridging the Digital Divide Program				
--- Coronavirus Relief Grant Program ---				

	Appropriations	Expenditures	Encumbrances	Available Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
--- Other Federal Programs ---				
20-231 to 20-239-XXX-XXX ESSA Title I - Part A/D	\$1,451,546.58	\$225,781.19	\$882,619.39	\$343,146.00
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$128,070.88	\$4,720.82	\$83,197.71	\$40,152.35
20-25X-XXX-XXX I.D.E.A. Part B	\$2,182,382.00	.00	\$2,091,504.00	\$90,878.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$214,707.04	\$1,405.84	\$103,886.02	\$109,415.18
20-28X-XXX-XXX ESSA Title IV	\$77,461.27	.00	\$18,885.90	\$58,575.37
20-450 to 20-469-XXX-XXX ARRA/Other	\$375,000.00	.00	\$100,825.03	\$274,174.97
20-483-XXX-XXX CRRSA-ESSER II Grant Program	\$3,529.08	\$1,729.08	\$1,800.00	.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	\$18,383.87	\$5,300.00	\$6,926.04	\$6,157.83
20-488-XXX-XXX ARP-ESSER Accelerated Learning Coaching	\$357,586.00	.00	\$300,186.00	\$57,400.00
20-489-XXX-XXX ARP-ESSER Evidence-Based Summer Learning	\$980.75	.00	.00	\$980.75
20-491-XXX-XXX ARP-ESSER NJ Tiered System of Supports	\$29,213.00	.00	\$4,642.00	\$24,571.00
TOTAL Other Federal Programs	\$4,849,229.51	\$249,305.97	\$3,594,472.09	\$1,005,451.45
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FEDERAL PROJECTS	\$4,849,229.51	\$249,305.97	\$3,594,472.09	\$1,005,451.45
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	\$13,941,667.28	\$510,190.08	\$10,382,289.09	\$3,049,188.11
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

Special Revenue Fund - Fund 20
For 2 Month Period Ending 08/31/23

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

9/12 10:45am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 2 Month Period Ending 08/31/23

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

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

101	Cash in bank	\$813,052.30
	Accounts receivable:	
132	Interfund	(\$52,489.58)
		(\$52,489.58)

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

302	Less Revenues	(\$3,832.31)
		(\$3,832.31)
	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 2 Month Period Ending 08/31/23

=====

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	
		(\$202,176.76)	
	Total Appropriated		\$79,814.20

--- Unappropriated ---

770	Fund balance		\$676,916.21
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TOTAL FUND BALANCE		\$756,730.41
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TOTAL LIABILITIES AND FUND EQUITY		\$756,730.41
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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 2 Month Period Ending 08/31/23

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1510 Earnings on Investments		\$3,832.31		(\$3,832.31)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$3,832.31		(\$3,832.31)
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-450 Construction services	\$202,176.76	\$202,176.76	.00	.00
Total fac.acq.and constr. serv.	\$202,176.76	\$202,176.76	\$0.00	\$0.00
TOTAL EXPENDITURES	\$202,176.76	\$202,176.76	\$0.00	\$0.00
*** TOTAL EXPENDITURES AND TRANSFERS	\$202,176.76	\$202,176.76	\$0.00	\$0.00

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

Capital Projects Fund - Fund 30
For 2 Month Period Ending 08/31/23

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certify that no line item account has encumbrances and expenditures,
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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

9/12 10:45am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 2 Month Period Ending 08/31/23

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

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

101	Cash in bank	(\$184,653.93)
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--- R E S O U R C E S ---

301	Estimated Revenues	\$1,874,000.00	
		\$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 2 Month Period Ending 08/31/23

=====

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)		
		\$0.00	(\$1,874,000.00)
	\$0.00	\$1,874,000.00	(\$1,874,000.00)
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$0.00	\$1,874,000.00	(\$1,874,000.00)
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
	\$0.00	\$1,874,000.00	(\$1,874,000.00)
Budgeted Fund Balance	\$0.00	\$1,874,000.00	(\$1,874,000.00)

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 2 Month Period Ending 08/31/23

	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	.00		\$1,874,000.00
Total Local Sources	\$1,874,000.00	\$0.00		\$1,874,000.00
TOTAL REVENUE/SOURCES OF FUNDS	\$1,874,000.00	\$0.00		\$1,874,000.00

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 2 Month Period Ending 08/31/23

*** 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>
	<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>
	<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 2 Month Period Ending 08/31/23

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Board Secretary/Administrator

Date

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