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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 9 Month Period Ending 03/31/2026

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

101	Cash in bank		\$25,562,698.03
116	Capital reserve Account		\$2,826,023.76
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00
121	Tax levy receivable		\$23,548,102.48
	Accounts receivable:		
141	Intergovernmental - State	\$20,563,359.63	
153,154	Other (net of est uncollectible of \$_____)	(\$1,187,551.25)	
			\$19,375,808.38

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

301	Estimated Revenues	\$175,738,124.00	
302	Less Revenues	(\$176,765,404.75)	
			(\$1,027,280.75)

Total assets and resources \$71,010,351.90  
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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 9 Month Period Ending 03/31/2026

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LIABILITIES AND FUND EQUITY

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

401	Interfund Loans Payable	\$2,314,418.00
402	Interfund Accounts Payable	\$682,044.48
421	Accounts Payable	\$129,118.07

TOTAL LIABILITIES

\$3,125,580.55

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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	\$50,314,211.61
754	Reserve for Encumbrance - Prior Year	\$949,667.53
	Reserved fund balance:	
761	Capital reserve account -	\$5,005,997.76
307	Less: Budg w/d from Capital Rsrv Elgbl. Cost	(\$2,179,974.00)
		\$2,826,023.76
766	Reserve for Current Expense Emergencies	\$725,000.00
		\$725,000.00
601	Appropriations	\$181,300,167.27
602	Less : Expenditures	\$124,336,663.85
603	Encumbrances	\$51,263,879.14
		(\$175,600,542.99)
		\$5,699,624.28

Total Appropriated

\$60,514,527.18

--- U n a p p r o p r i a t e d ---

770	Unreserved Fund Balance -	\$9,861,935.17
303	Budgeted Fund Balance	(\$2,491,691.00)

TOTAL FUND BALANCE

\$67,884,771.35

TOTAL LIABILITIES AND FUND EQUITY

\$71,010,351.90

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## BOARD OF EDUCATION TOWNSHIP OF UNION

General Fund - Fund 10

Interim Balance Sheet

For 9 Month Period Ending 03/31/2026

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$181,300,167.27	\$175,600,542.99	\$5,699,624.28
Revenues	(\$175,738,124.00)	(\$176,765,404.75)	\$1,027,280.75
	<u>\$5,562,043.27</u>	<u>(\$1,164,861.76)</u>	<u>\$6,726,905.03</u>
Change in Capital Reserve accounts:			
307 Less: Eligible Withdrawal	(\$2,179,974.00)		
Change in Tuition Reserve accounts:			
Subtotal Reserve Adjustments	<u>(\$2,179,974.00)</u>	<u>(\$2,179,974.00)</u>	
Less: Adjust for prior year encumb.	(\$3,070,352.27)	(\$3,070,352.27)	
Budgeted Fund Balance	<u>\$311,717.00</u>	<u>(\$6,415,188.03)</u>	<u>\$6,726,905.03</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	<u>\$311,717.00</u>	<u>(\$6,415,188.03)</u>	<u>\$6,726,905.03</u>
TOTAL Budgeted Fund Balance	<u>\$311,717.00</u>	<u>(\$6,415,188.03)</u>	<u>\$6,726,905.03</u>
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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 9 Month Period Ending 03/31/2026

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$110,454,503.00	\$111,263,472.86		(\$808,969.86)
3XXX	From State Sources	\$65,251,491.00	\$65,343,194.34		(\$91,703.34)
4XXX	From Federal Sources	\$32,130.00	\$158,737.55		(\$126,607.55)
TOTAL REVENUE/SOURCES OF FUNDS		\$175,738,124.00	\$176,765,404.75		(\$1,027,280.75)
		=====	=====	=====	=====
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$47,372,591.32	\$31,272,641.04	\$15,303,679.41	\$796,270.87
11-2XX-100-XXX	Special Education - Instruction	\$11,725,487.97	\$7,876,897.76	\$3,801,023.87	\$47,566.34
11-230-100-XXX	Basic Skills - Remedial Instruction	\$905,524.14	\$566,719.73	\$338,804.41	\$0.00
11-240-100-XXX	Bilingual Education - Instruction	\$516,369.28	\$334,317.48	\$180,692.07	\$1,359.73
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$14,238.00	\$7,319.95	\$3,571.25	\$3,346.80
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$263,841.00	\$85,144.18	\$160,241.44	\$18,455.38
11-402-100-XXX	School-Spons. Athletics - Instruction	\$1,070,185.01	\$763,427.12	\$243,352.02	\$63,405.87
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$568,620.08	\$335,290.65	\$219,277.50	\$14,051.93
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$19,843,173.00	\$11,794,580.80	\$7,679,133.92	\$369,458.28
11-000-211-XXX	Attendance and Social Work Services	\$256,055.40	\$157,298.48	\$98,382.65	\$374.27
11-000-213-XXX	Health Services	\$1,579,954.34	\$1,029,479.72	\$546,195.03	\$4,279.59
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$4,364,405.84	\$2,984,725.48	\$1,296,131.73	\$83,548.63
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$3,517,131.65	\$2,359,798.06	\$1,156,743.59	\$590.00
11-000-218-XXX	Guidance	\$2,812,290.88	\$1,996,157.43	\$813,222.19	\$2,911.26
11-000-219-XXX	Child Study Teams	\$3,681,785.35	\$2,407,118.03	\$1,212,461.17	\$62,206.15
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,407,352.82	\$1,468,942.19	\$936,363.89	\$2,046.74
11-000-222-XXX	Educational Media Serv/School Library	\$729,258.90	\$453,090.42	\$272,738.26	\$3,430.22
11-000-223-XXX	Instructional Staff Training Services	\$77,639.00	\$5,440.27	\$34,493.27	\$37,705.46
11-000-230-XXX	Supp. Serv.-General Administration	\$3,750,974.84	\$2,559,053.35	\$632,664.83	\$559,256.66
11-000-240-XXX	Supp. Serv.-School Administration	\$5,869,568.33	\$4,203,196.03	\$1,602,574.06	\$63,798.24
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$2,390,572.27	\$1,705,533.68	\$547,163.99	\$137,874.60
11-000-261-XXX	Require Maint. for School Facilities	\$2,221,388.13	\$1,546,588.67	\$491,574.62	\$183,224.84
11-000-262-XXX	Custodial Services	\$7,470,759.78	\$5,117,010.11	\$2,341,900.68	\$11,848.99
11-000-263-XXX	Care and Upkeep of Grounds	\$333,345.46	\$227,313.27	\$92,487.74	\$13,544.45
11-000-266-XXX	Security	\$2,646,908.34	\$1,632,084.63	\$912,346.30	\$102,477.41
11-000-270-XXX	Student Transportation Services	\$13,794,113.14	\$7,680,301.97	\$5,557,765.13	\$556,046.04
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$32,640,563.44	\$26,338,549.60	\$3,926,209.83	\$2,375,804.01
TOTAL GENERAL CURRENT EXPENSE					
EXPENDITURES/USES OF FUNDS		\$172,824,097.71	\$116,908,020.10	\$50,401,194.85	\$5,514,882.76
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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 9 Month Period Ending 03/31/2026

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$666,079.83	\$454,055.23	\$36,710.49	\$175,314.11
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$7,809,989.73	\$6,974,588.52	\$825,973.80	\$9,427.41
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TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$8,476,069.56	\$7,428,643.75	\$862,684.29	\$184,741.52
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	\$181,300,167.27	\$124,336,663.85	\$51,263,879.14	\$5,699,624.28
	=====	=====	=====	=====

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 9 Month Period Ending 03/31/2026

		ESTIMATED	ACTUAL	UNREALIZED
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--- LOCAL SOURCES ---				
1210	Local Tax Levy - Base Budget	\$110,248,892.00	\$110,248,892.00	.00
1310	Tuition from Individuals	\$55,611.00	.00	\$55,611.00
1410	Transp Fees from Individuals		\$4,226.00	(\$4,226.00)
1510	Interest		\$684,385.65	(\$684,385.65)
1910	Rents and Royalties		\$213,775.50	(\$213,775.50)
1XXX	Miscellaneous	\$150,000.00	\$112,193.71	\$37,806.29
	TOTAL LOCAL	\$110,454,503.00	\$111,263,472.86	(\$808,969.86)
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$2,813,317.00	\$2,813,317.00	.00
3131	Extraordinary Aid	\$2,726,082.00	\$2,726,082.00	.00
3132	Categorical Special Education Aid	\$11,577,015.00	\$11,577,015.00	.00
3176	Equalization	\$38,781,607.00	\$38,873,015.00	(\$91,408.00)
3177	Categorical Security	\$2,898,496.00	\$2,898,496.00	.00
3190	Other Unrestricted State Aid	\$6,454,974.00	\$6,454,974.00	.00
3301	State Reimbursement for Menstrual Products		\$295.34	(\$295.34)
	TOTAL	\$65,251,491.00	\$65,343,194.34	(\$91,703.34)
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	\$32,130.00	\$158,737.55	(\$126,607.55)
	TOTAL	\$32,130.00	\$158,737.55	(\$126,607.55)
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	\$175,738,124.00	\$176,765,404.75	(\$1,027,280.75)
		=====	=====	=====

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 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$756,470.00	\$756,470.00	.00	.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,875,909.74	\$1,255,905.60	\$620,004.14	.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$14,635,061.99	\$9,891,937.15	\$4,734,322.36	\$8,802.48
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,814,862.12	\$6,597,454.42	\$3,202,076.35	\$15,331.35
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,952,087.02	\$8,830,999.87	\$4,102,062.20	\$19,024.95
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$502,377.25	\$229,251.31	\$230,748.69	\$42,377.25
11-150-100-320 Purchased Prof.-Ed. Services	\$45,941.00	\$12,956.71	\$31,832.93	\$1,151.36
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$52,218.98	\$35,904.40	\$16,299.54	\$15.04
11-190-100-320 Purchased Prof.-Ed. Services	\$2,775,639.36	\$537,099.87	\$2,219,096.65	\$19,442.84
11-190-100-340 Purchased Technical Services	\$970,645.50	\$844,754.68	\$10,352.20	\$115,538.62
11-190-100-500 Other Purch. Serv. (400-500 series)	\$1,200,423.13	\$728,424.95	\$93,535.86	\$378,462.32
11-190-100-610 General Supplies	\$1,436,542.79	\$1,222,742.27	\$41,248.08	\$172,552.44
11-190-100-640 Textbooks	\$354,412.44	\$328,739.81	\$2,100.41	\$23,572.22
TOTAL	\$47,372,591.32	\$31,272,641.04	\$15,303,679.41	\$796,270.87
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$884,753.86	\$591,924.16	\$292,829.70	\$0.00
11-204-100-106 Other Salaries for Instruction	\$65,154.35	\$43,142.10	\$22,012.25	.00
11-204-100-610 General Supplies	\$500.00	\$277.28	.00	\$222.72
TOTAL	\$950,408.21	\$635,343.54	\$314,841.95	\$222.72
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$393,293.75	\$266,232.40	\$127,061.35	\$0.00
11-209-100-106 Other Salaries for Instruction	\$34,901.84	\$24,937.99	\$9,963.85	.00
11-209-100-610 General supplies	\$1,000.00	.00	.00	\$1,000.00
TOTAL	\$429,195.59	\$291,170.39	\$137,025.20	\$1,000.00
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$440,483.78	\$297,578.39	\$142,905.39	\$0.00
11-212-100-106 Other Salaries for Instruction	\$87,453.22	\$59,211.60	\$28,241.62	.00
11-212-100-610 General supplies	\$59,900.00	\$25,460.32	\$10,020.70	\$24,418.98
TOTAL	\$587,837.00	\$382,250.31	\$181,167.71	\$24,418.98
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,522,900.40	\$5,086,952.00	\$2,435,154.08	\$794.32
11-213-100-106 Other Salaries for Instruction	\$60,260.48	\$39,155.20	\$20,557.41	\$547.87
11-213-100-610 General supplies	\$2,000.00	\$1,987.63	.00	\$12.37
TOTAL	\$7,585,160.88	\$5,128,094.83	\$2,455,711.49	\$1,354.56
Autism:				
11-214-100-101 Salaries of Teachers	\$1,200,219.75	\$825,779.45	\$374,440.30	\$0.00
11-214-100-106 Other Salaries for Instruction	\$110,590.54	\$71,425.14	\$39,165.40	.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
11-214-100-610 General Supplies	\$42,324.09	\$39,524.79	\$2,485.29	\$314.01
TOTAL	\$1,353,134.38	\$936,729.38	\$416,090.99	\$314.01
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$746,394.62	\$451,199.06	\$277,661.14	\$17,534.42
11-216-100-106 Other Salaries for Instruction	\$68,357.29	\$49,831.90	\$18,525.39	.00
11-216-100-600 General Supplies	\$5,000.00	\$2,278.35	.00	\$2,721.65
TOTAL	\$819,751.91	\$503,309.31	\$296,186.53	\$20,256.07
TOTAL SPECIAL ED - INSTRUCTION	\$11,725,487.97	\$7,876,897.76	\$3,801,023.87	\$47,566.34
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$905,524.14	\$566,719.73	\$338,804.41	\$0.00
TOTAL	\$905,524.14	\$566,719.73	\$338,804.41	\$0.00
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$516,369.28	\$334,317.48	\$180,692.07	\$1,359.73
TOTAL	\$516,369.28	\$334,317.48	\$180,692.07	\$1,359.73
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv.(400-500 series)	\$3,000.00	\$0.00	\$2,430.00	\$570.00
11-3XX-100-610 General Supplies	\$11,238.00	\$7,319.95	\$1,141.25	\$2,776.80
TOTAL	\$14,238.00	\$7,319.95	\$3,571.25	\$3,346.80
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$243,908.00	\$83,554.18	\$153,729.44	\$6,624.38
11-401-100-600 Supplies and Materials	\$163.00	.00	.00	\$163.00
11-401-100-800 Other Objects	\$19,770.00	\$1,590.00	\$6,512.00	\$11,668.00
TOTAL	\$263,841.00	\$85,144.18	\$160,241.44	\$18,455.38
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$747,411.00	\$502,770.90	\$230,178.10	\$14,462.00
11-402-100-500 Purchased Services (300-500 series)	\$182,132.94	\$145,879.64	\$9,989.14	\$26,264.16
11-402-100-600 Supplies and Materials	\$112,219.50	\$97,757.78	\$2,452.67	\$12,009.05
11-402-100-800 Other Objects	\$28,421.57	\$17,018.80	\$732.11	\$10,670.66
TOTAL	\$1,070,185.01	\$763,427.12	\$243,352.02	\$63,405.87
--- Other Supplemental/At-Risk Programs - Instruction ---				
11-424-100-101 Salaries of Teachers	\$568,620.08	\$335,290.65	\$219,277.50	\$14,051.93
TOTAL	\$568,620.08	\$335,290.65	\$219,277.50	\$14,051.93
TOTAL OTHER Supplemental/At-Risk	\$568,620.08	\$335,290.65	\$219,277.50	\$14,051.93
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$5,000.00	\$445.14	.00	\$4,554.86
11-000-100-562 Tuition to Other LEAs within State Special	\$6,676,116.00	\$3,558,250.74	\$3,053,420.47	\$64,444.79
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$956,000.00	\$572,750.00	\$383,250.00	.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$40,000.00	\$9,600.00	\$6,400.00	\$24,000.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$170,000.00	\$665.70	\$285.30	\$169,049.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$10,129,916.00	\$6,616,427.22	\$3,462,373.15	\$51,115.63
11-000-100-568 Tuition - State Facilities	\$692,940.00	\$485,058.00	\$207,882.00	.00
11-000-100-569 Tuition - Other	\$1,173,201.00	\$551,384.00	\$565,523.00	\$56,294.00
TOTAL	\$19,843,173.00	\$11,794,580.80	\$7,679,133.92	\$369,458.28
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$250,650.40	\$152,457.75	\$98,192.65	.00
11-000-211-800 Other Objects	\$5,405.00	\$4,840.73	\$190.00	\$374.27
TOTAL	\$256,055.40	\$157,298.48	\$98,382.65	\$374.27
--- Health services ---				
11-000-213-100 Salaries	\$1,178,052.29	\$752,295.30	\$425,756.44	\$0.55
11-000-213-175 Salaries of Social Service Coordinators	\$321,820.05	\$225,043.70	\$96,776.35	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$66,685.00	\$45,390.00	\$18,800.00	\$2,495.00
11-000-213-600 Supplies and Materials (600-615)	\$13,397.00	\$6,750.72	\$4,862.24	\$1,784.04
TOTAL	\$1,579,954.34	\$1,029,479.72	\$546,195.03	\$4,279.59
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$2,056,038.75	\$1,401,710.49	\$654,326.18	\$2.08
11-000-216-320 Purchased Prof. Ed. Services	\$2,220,824.48	\$1,521,998.10	\$620,349.57	\$78,476.81
11-000-216-600 Supplies and Materials	\$87,542.61	\$61,016.89	\$21,455.98	\$5,069.74
TOTAL	\$4,364,405.84	\$2,984,725.48	\$1,296,131.73	\$83,548.63
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$3,517,131.65	\$2,359,798.06	\$1,156,743.59	\$590.00
TOTAL	\$3,517,131.65	\$2,359,798.06	\$1,156,743.59	\$590.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,485,175.67	\$1,765,327.14	\$719,848.53	.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$320,915.21	\$227,541.55	\$93,373.66	.00
11-000-218-600 Supplies and Materials	\$600.00	\$475.33	.00	\$124.67
11-000-218-800 Other Objects	\$5,600.00	\$2,813.41	.00	\$2,786.59
TOTAL	\$2,812,290.88	\$1,996,157.43	\$813,222.19	\$2,911.26
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,199,921.42	\$2,139,916.30	\$1,060,005.12	.00
11-000-219-105 Sal Sec. & Clerical Asst.	\$269,363.93	\$174,393.08	\$94,970.85	.00
11-000-219-11X Other Salaries	\$14,500.00	\$2,304.80	\$2,195.20	\$10,000.00
11-000-219-320 Purchased Prof. - Ed. Services	\$187,500.00	\$84,844.85	\$55,290.00	\$47,365.15
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$9,000.00	\$4,698.00	\$0.00	\$4,302.00
11-000-219-800 Other Objects	\$1,500.00	\$961.00	.00	\$539.00
TOTAL	\$3,681,785.35	\$2,407,118.03	\$1,212,461.17	\$62,206.15
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$2,017,296.32	\$1,208,859.84	\$808,436.48	.00
11-000-221-104 Salaries Other Prof. Staff	\$60,000.00	\$31,280.00	\$28,720.00	.00
11-000-221-105 Sal Sec. & Clerical Asst.	\$266,104.12	\$183,390.25	\$82,713.25	\$0.62

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-600 Supplies and Materials	\$60,559.38	\$43,969.44	\$16,494.16	\$95.78
11-000-221-800 Other Objects	\$3,393.00	\$1,442.66	.00	\$1,950.34
TOTAL	\$2,407,352.82	\$1,468,942.19	\$936,363.89	\$2,046.74
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$701,243.56	\$430,538.51	\$270,368.89	\$336.16
11-000-222-600 Supplies and Materials	\$28,015.34	\$22,551.91	\$2,369.37	\$3,094.06
TOTAL	\$729,258.90	\$453,090.42	\$272,738.26	\$3,430.22
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,147.00	\$2,680.00	\$28,467.00	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$31,492.00	\$586.54	.00	\$30,905.46
11-000-223-500 Other Purchased Services (400-500 series)	\$15,000.00	\$2,173.73	\$6,026.27	\$6,800.00
TOTAL	\$77,639.00	\$5,440.27	\$34,493.27	\$37,705.46
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,081,139.80	\$817,709.23	\$263,430.57	\$0.00
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,223.65	\$3,908.25	\$1,315.40	.00
11-000-230-331 Legal Services	\$789,717.73	\$299,009.75	\$282,769.01	\$207,938.97
11-000-230-332 Audit Fees	\$70,200.00	\$46,400.00	.00	\$23,800.00
11-000-230-334 Architectural/Engineering Services	\$28,000.00	\$21,470.00	\$4,400.00	\$2,130.00
11-000-230-339 Other Purchased Prof. Svc.	\$17,675.00	\$17,140.00	.00	\$535.00
11-000-230-340 Purchased Tech. Services	\$4,000.00	\$1,888.00	.00	\$2,112.00
11-000-230-530 Communications/Telephone	\$232,722.71	\$170,823.49	\$55,219.30	\$6,679.92
11-000-230-580 Travel - All Other	\$32,125.00	\$15,765.59	\$2,300.00	\$14,059.41
11-000-230-590 Misc Purchased Services (400-500)	\$1,151,830.34	\$1,070,865.42	\$14,545.88	\$66,419.04
11-000-230-610 General Supplies	\$25,649.99	\$15,857.21	\$2,472.18	\$7,320.60
11-000-230-630 BOE In-House Training/Meeting Supplies	\$1,500.00	\$782.86	\$717.14	.00
11-000-230-820 Judgments Against. School District.	\$225,177.96	.00	.00	\$225,177.96
11-000-230-890 Misc. Expenditures	\$55,622.04	\$49,278.57	\$5,495.35	\$848.12
11-000-230-895 BOE Membership Dues and Fees	\$30,390.62	\$28,154.98	.00	\$2,235.64
TOTAL	\$3,750,974.84	\$2,559,053.35	\$632,664.83	\$559,256.66
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,210,364.84	\$2,278,354.70	\$932,010.14	.00
11-000-240-104 Salaries Other Prof. Staff	\$784,739.69	\$602,323.60	\$182,416.09	.00
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,460,903.49	\$1,014,488.38	\$445,169.45	\$1,245.66
11-000-240-1XX Other Salaries	\$6,000.00	\$0.00	\$6,000.00	\$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)	\$15,676.10	\$3,511.54	\$6,488.46	\$5,676.10
11-000-240-600 Supplies and Materials	\$243,175.74	\$211,208.36	\$20,075.00	\$11,892.38
11-000-240-800 Other Objects	\$143,708.47	\$93,309.45	\$10,414.92	\$39,984.10
TOTAL	\$5,869,568.33	\$4,203,196.03	\$1,602,574.06	\$63,798.24
--- Central Services ---				
11-000-251-100 Salaries	\$975,331.99	\$719,617.39	\$255,714.60	.00
11-000-251-330 Purchased Prof. Services	\$146,321.45	\$123,697.73	\$11,762.50	\$10,861.22
11-000-251-592 Misc Pur Serv (400-500 series)	\$21,000.00	\$6,969.31	\$1,922.23	\$12,108.46

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-600 Supplies and Materials	\$69,472.38	\$17,098.75	\$9,712.38	\$42,661.25
11-000-251-89X Other Objects	\$15,000.00	\$12,515.12	.00	\$2,484.88
TOTAL	\$1,227,125.82	\$879,898.30	\$279,111.71	\$68,115.81
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$1,070,409.74	\$804,001.17	\$266,408.57	.00
11-000-252-500 Other Pur Serv. (400-500 series )	\$70,248.71	\$3,961.63	\$450.81	\$65,836.27
11-000-252-600 Supplies and Materials	\$22,788.00	\$17,672.58	\$1,192.90	\$3,922.52
TOTAL	\$1,163,446.45	\$825,635.38	\$268,052.28	\$69,758.79
TOTAL Cent. Svcs. & Admin IT	\$2,390,572.27	\$1,705,533.68	\$547,163.99	\$137,874.60
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,279,153.86	\$925,874.82	\$349,260.78	\$4,018.26
11-000-261-199 Unused Vac Payment to Term/Ret Staff	\$21,488.67	\$21,488.67	.00	.00
11-000-261-420 Cleaning, Repair & Maint. Svc	\$498,209.92	\$323,612.25	\$108,103.29	\$66,494.38
11-000-261-610 General Supplies	\$289,704.90	\$169,510.68	\$30,072.38	\$90,121.84
11-000-261-800 Other Objects	\$132,830.78	\$106,102.25	\$4,138.17	\$22,590.36
TOTAL	\$2,221,388.13	\$1,546,588.67	\$491,574.62	\$183,224.84
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,710,679.09	\$2,454,383.11	\$1,250,924.58	\$5,371.40
11-000-262-107 Salaries of Non-Instructional Aids	\$377,793.75	\$236,488.54	\$135,312.43	\$5,992.78
11-000-262-300 Purchased Prof. & Tech. Svc.	\$30,034.00	\$27,183.64	\$2,850.00	\$0.36
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$250,000.00	\$187,500.00	\$62,500.00	.00
11-000-262-490 Other Purchased Property Svc.	\$169,850.00	\$98,418.13	\$71,431.87	.00
11-000-262-610 General Supplies	\$316,000.00	\$271,851.79	\$43,663.76	\$484.45
11-000-262-621 Energy (Natural Gas)	\$843,929.61	\$725,757.35	\$118,172.26	.00
11-000-262-622 Energy (Electricity)	\$816,073.33	\$483,627.55	\$332,445.78	.00
11-000-262-837 Interest-Energy Savings Bonds	\$426,400.00	\$341,800.00	\$84,600.00	.00
11-000-262-917 Principal-Energy Savings Bonds	\$530,000.00	\$290,000.00	\$240,000.00	.00
TOTAL	\$7,470,759.78	\$5,117,010.11	\$2,341,900.68	\$11,848.99
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$279,845.46	\$205,177.08	\$74,668.38	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$12,000.00	\$8,027.95	.00	\$3,972.05
11-000-263-610 General Supplies	\$41,500.00	\$14,108.24	\$17,819.36	\$9,572.40
TOTAL	\$333,345.46	\$227,313.27	\$92,487.74	\$13,544.45
--- Security ---				
11-000-266-100 Salaries	\$2,166,762.14	\$1,400,643.88	\$763,960.24	\$2,158.02
11-000-266-300 Purchased Prof. & Tech. Svc.	\$147,120.20	\$21,950.97	\$38,678.03	\$86,491.20
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$92,849.00	\$46,649.00	\$41,186.95	\$5,013.05
11-000-266-610 General Supplies	\$26,206.74	\$14,133.82	\$4,328.10	\$7,744.82
11-000-266-800 Other Objects	\$213,970.26	\$148,706.96	\$64,192.98	\$1,070.32
TOTAL	\$2,646,908.34	\$1,632,084.63	\$912,346.30	\$102,477.41

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL Oper & Maint of Plant Services	\$12,672,401.71	\$8,522,996.68	\$3,838,309.34	\$311,095.69
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$742,961.05	\$481,923.75	\$184,422.46	\$76,614.84
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$1,763,416.43	\$1,411,011.87	\$352,102.06	\$302.50
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$30,000.00	\$29,355.83	\$644.17	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$523,852.95	\$183,446.76	\$211,640.02	\$128,766.17
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$10,750.00	\$4,288.59	.00	\$6,461.41
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$211,855.76	\$132,786.80	\$9,142.20	\$69,926.76
11-000-270-443 Lease Purch Payments - School Buses	\$250,388.52	\$250,388.52	.00	.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$725,464.56	\$293,549.86	\$418,712.78	\$13,201.92
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chrtr Sch Stud	\$46,559.52	\$4,354.90	\$5,885.00	\$36,319.62
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$77,354.00	\$19,773.60	\$33,191.40	\$24,389.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$144,467.50	\$60.82	\$24,643.26	\$119,763.42
11-000-270-517 Contract Svc (reg std) - ESCs	\$40,000.00	.00	.00	\$40,000.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$8,902,438.39	\$4,699,173.71	\$4,202,821.02	\$443.66
11-000-270-610 General Supplies	\$64,193.00	\$27,013.92	\$12,960.76	\$24,218.32
11-000-270-615 Transportation Supplies	\$257,111.46	\$143,173.04	\$101,600.00	\$12,338.42
11-000-270-800 Misc. Expenditures	\$3,300.00	.00	.00	\$3,300.00
TOTAL	\$13,794,113.14	\$7,680,301.97	\$5,557,765.13	\$556,046.04
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,933,505.65	\$1,397,882.55	\$529,828.66	\$5,794.44
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,381,022.00	\$197,639.07	\$2,095,533.73	\$87,849.20
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$86,000.00	\$45,113.87	\$40,886.13	.00
11-XXX-XXX-260 Workman's Compensation	\$1,356,965.00	\$1,291,175.07	.00	\$65,789.93
11-XXX-XXX-270 Health Benefits	\$26,339,648.11	\$23,237,981.25	\$1,213,911.61	\$1,887,755.25
11-XXX-XXX-280 Tuition Reimbursement	\$120,000.00	\$53,096.04	\$46,049.70	\$20,854.26
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$423,422.68	\$115,661.75	.00	\$307,760.93
TOTAL	\$32,640,563.44	\$26,338,549.60	\$3,926,209.83	\$2,375,804.01
Total Undistributed Expenditures	\$110,387,240.91	\$75,666,262.19	\$30,150,552.88	\$4,570,425.84
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$172,824,097.71	\$116,908,020.10	\$50,401,194.85	\$5,514,882.76
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$172,824,097.71	\$116,908,020.10	\$50,401,194.85	\$5,514,882.76
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BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$24,814.23	\$15,884.79	.00	\$8,929.44
12-130-100-730	Grades 6-8	\$10,000.00	.00	.00	\$10,000.00
12-140-100-730	Grades 9-12	\$20,700.00	\$20,528.32	.00	\$171.68
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$47,235.00	\$30,236.08	\$2,094.90	\$14,904.02
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$3,500.00	\$0.00	\$3,085.00	\$415.00
12-000-219-730	Support services-students-spec.	\$14,487.52	\$10,487.52	.00	\$4,000.00
12-000-230-730	General administration	\$3,648.00	\$3,648.00	.00	.00
12-000-252-730	Admin. Info. Tech.	\$13,506.62	\$13,506.62	.00	.00
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$366,045.46	\$354,402.26	\$1,286.06	\$10,357.14
12-000-262-730	Undist. Exp.-Custodial Services	\$25,000.00	\$5,361.64	\$9,344.53	\$10,293.83
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$27,000.00	.00	\$20,900.00	\$6,100.00
12-000-266-730	Undist. Exp.-Security	\$106,818.00	.00	.00	\$106,818.00
Undist. Exp. - Non-instructional Services					
TOTAL		\$666,079.83	\$454,055.23	\$36,710.49	\$175,314.11
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$651,216.73	\$248,063.73	\$403,153.00	.00
12-000-400-450	Construction Services	\$7,057,313.00	\$6,625,064.79	\$422,820.80	\$9,427.41
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	\$101,460.00	.00	.00
Sub Total		\$7,809,989.73	\$6,974,588.52	\$825,973.80	\$9,427.41
TOTAL		\$7,809,989.73	\$6,974,588.52	\$825,973.80	\$9,427.41
TOTAL CAPITAL OUTLAY EXPENDITURES		\$8,476,069.56	\$7,428,643.75	\$862,684.29	\$184,741.52

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 9 Month Period Ending 03/31/2026

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$181,300,167.27	\$124,336,663.85	\$51,263,879.14	\$5,699,624.28

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

For 9 Month Period Ending 03/31/2026

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

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

\_\_\_\_\_  
Date

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

ACCOUNT NUMBER	DESCRIPTION	APPROPRIATION	EXPENDITURE	ENCUMBERANCES	AVAILABLE BALANCE
11-000-262-620	ELECTRIC UTILITY BH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY CF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY FS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY JF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY LS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELETRIC UTILITY KMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY UHS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY BMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC HC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY ADM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY BH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY CF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY FS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY JF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY LS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY KMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY UHS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY BMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY HC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY ADM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-002-191-040	MAURIELLO, NATALIE F	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-201-001-010	NORMAN, SARAH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-999-999-999	PAYROLL NET PAY ADJU	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 9 Month Period Ending 03/31/26

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

101	Cash in bank		\$3,469,017.11
	Accounts receivable:		
140	Intergovernmental - Accts. Recvble.	(\$2,000.00)	
141	Intergovernmental - State	\$10.00	
142	Intergovernmental - Federal	(\$131,495.59)	
143	Intergovernmental - Other	\$440,941.52	
			\$307,455.93

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

301	Estimated Revenues	\$16,640,862.55	
302	Less Revenues	(\$10,803,329.96)	
			\$5,837,532.59

			\$9,614,005.63
Total assets and resources			=====

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 9 Month Period Ending 03/31/26

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LIABILITIES AND FUND EQUITY

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

411	Intergovernmental accounts payable - State	\$126,553.00
421	Accounts Payable	\$43,036.20
481	Deferred revenues	\$1,762,891.31
TOTAL LIABILITIES		\$1,932,480.51
		=====

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	\$3,985,129.91
754	Reserve for encumbrances - Prior Year	\$431,730.57
601	Appropriations	\$16,640,862.55
602	Less: Expenditures	\$9,391,068.00
603	Encumbrances	\$3,985,129.91
		(\$13,376,197.91)
		\$3,264,664.64
TOTAL FUND BALANCE		\$7,681,525.12
TOTAL LIABILITIES AND FUND EQUITY		\$9,614,005.63
		=====

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 9 Month Period Ending 03/31/26

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$585,860.15	\$585,860.15		.00
2XXX From Intermediate Sources	\$52,500.02	\$35,000.02		\$17,500.00
3XXX From State Sources	\$10,077,682.51	\$6,138,741.43		\$3,938,941.08
4XXX From Federal Sources	\$5,168,349.87	\$3,287,258.36		\$1,881,091.51
5XXX Other Financing Source	\$756,470.00	\$756,470.00		.00
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<b>\$16,640,862.55</b>	<b>\$10,803,329.96</b>		<b>\$5,837,532.59</b>
	=====	=====	=====	=====
				AVAILABLE
<b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	BALANCE
<b>LOCAL PROJECTS:</b>				
Other Local Projects (001-199)	\$643,835.17	\$47,572.85	\$2,497.80	\$593,764.52
Scholarship Fund (476)	\$1,225.00	.00	.00	\$1,225.00
<b>TOTAL LOCAL PROJECTS</b>	<b>\$645,060.17</b>	<b>\$47,572.85</b>	<b>\$2,497.80</b>	<b>\$594,989.52</b>
<b>STATE PROJECTS:</b>				
Preschool Education Aid (218)	\$10,321,831.69	\$5,273,248.75	\$3,589,674.58	\$1,458,908.36
Other State Projects (431-449)	\$167,393.70	\$108,089.51	\$30,626.05	\$28,678.14
Climate Awareness Education Grant (471)	\$30,500.00	\$786.91	\$17,071.35	\$12,641.74
Nonpublic Teacher STEM Grant (481)	\$26,457.12	\$20,452.06	.00	\$6,005.06
Nonpublic textbooks (501)	\$24,473.00	\$20,741.83	\$3,731.17	.00
Nonpublic auxiliary services (502)	\$183,029.00	\$85,321.75	\$97,707.25	.00
Nonpublic handicapped services (506)	\$42,387.00	\$21,880.48	\$20,506.52	.00
Nonpublic nursing services (509)	\$64,064.00	\$13,871.17	\$50,192.83	.00
Nonpublic Technology Aid (510)	\$17,463.00	\$10,995.60	\$6,467.40	.00
Nonpublic School Programs (511)	\$90,200.00	\$15,736.50	\$74,463.50	.00
<b>TOTAL STATE PROJECTS</b>	<b>\$10,967,798.51</b>	<b>\$5,571,124.56</b>	<b>\$3,890,440.65</b>	<b>\$1,506,233.30</b>
<b>FEDERAL PROJECTS:</b>				
ESSA Title I - Part A/D (231-239)	\$1,358,645.71	\$683,357.96	\$41,518.79	\$633,768.96
ESSA Title III - English Lang Enhancement (241-245)	\$174,098.32	\$112,437.03	\$16,099.15	\$45,562.14
I.D.E.A. Part B (Handicapped) (250-259)	\$2,214,800.00	\$2,211,076.00	\$3,724.00	.00
ESSA Title II - Part A/D (270-279)	\$196,014.14	\$94,968.22	\$118.71	\$100,927.21
ESSA Title IV (280-289)	\$82,003.77	\$49,547.47	\$2,924.00	\$29,532.30
ARRA/Other (450-469)	\$1,002,441.93	\$620,983.91	\$27,806.81	\$353,651.21
<b>TOTAL FEDERAL PROJECTS</b>	<b>\$5,028,003.87</b>	<b>\$3,772,370.59</b>	<b>\$92,191.46</b>	<b>\$1,163,441.82</b>
<b>*** TOTAL EXPENDITURES ***</b>	<b>\$16,640,862.55</b>	<b>\$9,391,068.00</b>	<b>\$3,985,129.91</b>	<b>\$3,264,664.64</b>
	=====	=====	=====	=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
SPECIAL REVENUE - FUND 20  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 9 Month Period Ending 03/31/26

	ESTIMATED	ACTUAL	UNREALIZED
1770 Scholarship Fund Revenue	\$1,225.00	\$1,225.00	.00
1XXX Other Revenue from Local Sources	\$584,635.15	\$584,635.15	\$0.00
Total Revenues from Local Sources	\$585,860.15	\$585,860.15	\$0.00
	=====	=====	=====
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$52,500.02	\$35,000.02	\$17,500.00
Total Revenue Intermediate Sources	\$52,500.02	\$35,000.02	\$17,500.00
	=====	=====	=====
--- STATE SOURCES ---			
3212 Nonpublic Teacher STEM Grant	\$26,457.12	\$13,584.73	\$12,872.39
3218 Preschool Education Aid	\$9,565,361.69	\$5,749,772.00	\$3,815,589.69
3291 Climate Awareness Education Grant	\$30,500.00	.00	\$30,500.00
32XX Other Restricted Entitlements	\$455,363.70	\$375,384.70	\$79,979.00
Total Revenue from State Sources	\$10,077,682.51	\$6,138,741.43	\$3,938,941.08
	=====	=====	=====
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,358,645.71	\$398,617.09	\$960,028.62
4451-55 Title II	\$196,014.14	\$8,280.19	\$187,733.95
4491-94 Title III	\$174,098.32	\$97,954.32	\$76,144.00
4471-74 Title IV	\$82,003.77	\$48,633.76	\$33,370.01
4420-29 I.D.E.A. Part B (Handicapped)	\$2,214,800.00	\$2,139,497.00	\$75,303.00
4540 ARP-ESSER Grant Program	\$6,700.00	.00	\$6,700.00
4XXX Other Federal Aids	\$1,136,087.93	\$594,276.00	\$541,811.93
Total Revenues from Federal Sources	\$5,168,349.87	\$3,287,258.36	\$1,881,091.51
	=====	=====	=====
--- OTHER FINANCING SOURCES ---			
5200 Transfers from Operating Budget - Preschool	\$756,470.00	\$756,470.00	.00
Total Other Financing Sources	\$756,470.00	\$756,470.00	\$0.00
	=====	=====	=====
TOTAL REVENUES/SOURCES OF FUNDS	\$16,640,862.55	\$10,803,329.96	\$5,837,532.59
	=====	=====	=====

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 9 Month Period Ending 03/31/26

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$643,835.17	\$47,572.85	\$2,497.80	\$593,764.52
20-476-XXX-XXX Scholarship Fund	\$1,225.00	.00	.00	\$1,225.00
<b>TOTAL LOCAL PROJECTS</b>	<b>\$645,060.17</b>	<b>\$47,572.85</b>	<b>\$2,497.80</b>	<b>\$594,989.52</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$2,088,463.00	\$1,311,982.88	\$689,305.99	\$87,174.13
20-218-100-106 Other Sal. For Instruction	\$730,227.00	\$385,785.94	\$301,426.17	\$43,014.89
20-218-100-500 Other purchased servs. (400-500 series)	\$55,000.00	\$11,578.00	\$4,437.40	\$38,984.60
20-218-100-600 General Supplies	\$345,000.00	\$193,923.60	\$16,199.74	\$134,876.66
<b>Total Instruction</b>	<b>\$3,218,690.00</b>	<b>\$1,903,270.42</b>	<b>\$1,011,369.30</b>	<b>\$304,050.28</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$128,329.65	\$96,015.04	\$32,314.61	.00
20-218-200-103 Salaries of Program Directors	\$142,499.71	\$106,617.04	\$35,882.67	.00
20-218-200-104 Salaries of Other Professional Staff	\$301,506.05	\$201,138.40	\$100,367.65	.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$67,314.33	\$48,778.53	\$18,535.80	.00
20-218-200-110 Other Salaries	\$64,897.00	\$59,223.70	\$5,673.30	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$91,760.00	\$62,059.90	\$29,700.10	.00
20-218-200-176 Salaries of Master Teachers	\$301,746.95	\$134,082.20	\$165,072.40	\$2,592.35
20-218-200-200 Personal Services - Employee Benefits	\$1,554,564.00	.00	\$1,554,564.00	.00
20-218-200-321 Purchased Educ. Services-Contracted Pre-K	\$3,781,430.00	\$2,623,859.70	\$613,080.30	\$544,490.00
20-218-200-329 Purchased Professional-Education Services	\$52,000.00	\$16,831.78	.00	\$35,168.22
20-218-200-330 Other Purchased Professional Services	\$18,025.00	\$9,913.67	\$1,657.05	\$6,454.28
20-218-200-420 Cleaning, Repair & Maintenance Services	\$93,069.00	.00	.00	\$93,069.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$47,000.00	\$2,549.75	\$2,475.00	\$41,975.25
20-218-200-580 Travel	\$19,500.00	.00	.00	\$19,500.00
20-218-200-600 Supplies and Materials	\$60,500.00	\$468.97	\$18,982.40	\$41,048.63
20-218-200-800 Other Objects	\$24,000.00	.00	.00	\$24,000.00
<b>Total Support Services</b>	<b>\$6,748,141.69</b>	<b>\$3,361,538.68</b>	<b>\$2,578,305.28</b>	<b>\$808,297.73</b>
--- Facility Acquisition & Constr. Serv. ---				
20-218-400-731 Instructional Equipment	\$175,000.00	\$7,217.65	.00	\$167,782.35
20-218-400-732 NonInstructional Equipment	\$180,000.00	\$1,222.00	.00	\$178,778.00
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$355,000.00</b>	<b>\$8,439.65</b>	<b>\$0.00</b>	<b>\$346,560.35</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$10,321,831.69</b>	<b>\$5,273,248.75</b>	<b>\$3,589,674.58</b>	<b>\$1,458,908.36</b>
<b>-- Other State Programs --</b>				
20-431-XXX-XXX to 20-449-XXX-XXX Other State Projects	\$167,393.70	\$108,089.51	\$30,626.05	\$28,678.14
20-471-XXX-XXX Climate Awareness Education Grant	\$30,500.00	\$786.91	\$17,071.35	\$12,641.74
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$421,616.00	\$168,547.33	\$253,068.67	.00

	Appropriations	Expenditures	Encumbrances	Available Balance
20-481-XXX-XXX Nonpublic Teacher STEM Grant	\$26,457.12	\$20,452.06	.00	\$6,005.06
-- TOTAL Other State Programs --	\$645,966.82	\$297,875.81	\$300,766.07	\$47,324.94
	=====	=====	=====	=====
TOTAL STATE PROJECTS	\$10,967,798.51	\$5,571,124.56	\$3,890,440.65	\$1,506,233.30
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	\$1,358,645.71	\$683,357.96	\$41,518.79	\$633,768.96
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$174,098.32	\$112,437.03	\$16,099.15	\$45,562.14
20-25X-XXX-XXX I.D.E.A. Part B	\$2,214,800.00	\$2,211,076.00	\$3,724.00	.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$196,014.14	\$94,968.22	\$118.71	\$100,927.21
20-28X-XXX-XXX ESSA Title IV	\$82,003.77	\$49,547.47	\$2,924.00	\$29,532.30
20-450 to 20-469-XXX-XXX ARRA/Other	\$1,002,441.93	\$620,983.91	\$27,806.81	\$353,651.21
TOTAL Other Federal Programs	\$5,028,003.87	\$3,772,370.59	\$92,191.46	\$1,163,441.82
	=====	=====	=====	=====
TOTAL FEDERAL PROJECTS	\$5,028,003.87	\$3,772,370.59	\$92,191.46	\$1,163,441.82
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
	=====	=====	=====	=====
TOTAL EXPENDITURES	\$16,640,862.55	\$9,391,068.00	\$3,985,129.91	\$3,264,664.64
	=====	=====	=====	=====

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

Special Revenue Fund - Fund 20  
For 9 Month Period Ending 03/31/26

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

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

\_\_\_\_\_  
Date

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

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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 9 Month Period Ending 03/31/26

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

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

101	Cash in bank		\$624,260.73
	Accounts receivable:		
132	Interfund	(\$23,609.36)	
141	Intergovernmental - State	\$56,081.25	
			\$32,471.89

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

302	Less Revenues	(\$12,910.42)	
			(\$12,910.42)

			\$643,822.20
Total assets and resources			\$643,822.20
			=====

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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 9 Month Period Ending 03/31/26

=====  
LIABILITIES AND FUND EQUITY  
=====

FUND BALANCE

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--- Appropriated ---

--- Unappropriated ---

770	Fund balance	\$643,822.20
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TOTAL FUND BALANCE	\$643,822.20
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TOTAL LIABILITIES AND FUND EQUITY	\$643,822.20
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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 9 Month Period Ending 03/31/26

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
	-----	-----	-----	-----
*** REVENUES/SOURCES OF FUNDS ***				
1510 Earnings on Investments		\$12,910.42		(\$12,910.42)
	-----	-----	-----	-----
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$12,910.42		(\$12,910.42)
	=====	=====	=====	=====
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	-----	-----	-----	-----
	=====	=====	=====	=====

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

Capital Projects Fund - Fund 30  
For 9 Month Period Ending 03/31/26

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

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

\_\_\_\_\_  
Date

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

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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 9 Month Period Ending 03/31/26

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

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

101	Cash in bank	\$37,346.07
-----	--------------	-------------

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

301	Estimated Revenues	\$1,687,350.00	
302	Less Revenues	(\$1,687,350.00)	
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 9 Month Period Ending 03/31/26

=====  
 LIABILITIES AND FUND EQUITY  
 =====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$1,687,350.00
602	Less : Expenditures	\$1,687,350.00	
			(\$1,687,350.00)

--- Unappropriated ---

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

=====

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$1,687,350.00	\$1,687,350.00	\$0.00
Revenues	(\$1,687,350.00)	(\$1,687,350.00)	\$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 9 Month Period Ending 03/31/26

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210 Local tax levy	\$1,687,350.00	\$1,687,350.00		.00
Total Local Sources	\$1,687,350.00	\$1,687,350.00		\$0.00
TOTAL REVENUE/SOURCES OF FUNDS	\$1,687,350.00	\$1,687,350.00		\$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 9 Month Period Ending 03/31/26

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	-----	-----	-----
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$307,350.00	\$307,350.00	.00
40-701-510-910 Redemption of Principal	\$1,380,000.00	\$1,380,000.00	.00
	-----	-----	-----
TOTAL	\$1,687,350.00	\$1,687,350.00	\$0.00
	=====	=====	=====
	-----	-----	-----
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$1,687,350.00	\$1,687,350.00	\$0.00
	=====	=====	=====
*** TOTAL USES OF FUNDS ***	\$1,687,350.00	\$1,687,350.00	\$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 9 Month Period Ending 03/31/26

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

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

\_\_\_\_\_  
Date

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

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