

2/6 2:13pm

2/6 2:13pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 7 Month Period Ending 01/31/2025

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$24,166,603.50
116	Capital reserve Account		\$3,076.30
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00
121	Tax levy receivable		\$46,778,093.33
	Accounts receivable:		
141	Intergovernmental - State	\$28,624,377.49	
153,154	Other (net of est uncollectible of \$ _____)	(\$12,804.00)	
			\$28,611,573.49
	Loans receivable:		
131	Interfund	\$2,369,181.00	
			\$2,369,181.00

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

301	Estimated Revenues	\$169,179,641.00	
302	Less Revenues	(\$167,336,325.05)	
			\$1,843,315.95
	 Total assets and resources		 \$104,496,843.57

=====

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 7 Month Period Ending 01/31/2025

=====

LIABILITIES AND FUND EQUITY

=====

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

402	Interfund Accounts Payable	\$880,096.14
421	Accounts Payable	\$141,188.16
TOTAL LIABILITIES		\$1,021,284.30
=====		

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	\$82,543,383.86
754	Reserve for Encumbrance - Prior Year	\$745,985.21
Reserved fund balance:		
761	Capital reserve account -	\$3,312,106.79
		\$3,312,106.79
766	Reserve for Current Expense Emergencies	\$725,000.00
		\$725,000.00
764	Reserve for Maintenance	\$950,000.00
		\$950,000.00
601	Appropriations	\$173,998,149.65
602	Less : Expenditures	\$80,979,327.34
603	Encumbrances	\$83,289,369.07
		(\$164,268,696.41)
		\$9,729,453.24
	Total Appropriated	\$98,005,929.10
--- U n a p p r o p r i a t e d ---		
770	Unreserved Fund Balance -	\$7,968,307.27
303	Budgeted Fund Balance	(\$2,498,677.10)
		\$103,475,559.27
	TOTAL FUND BALANCE	\$103,475,559.27
	TOTAL LIABILITIES AND FUND EQUITY	\$104,496,843.57

BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 7 Month Period Ending 01/31/2025

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	\$173,998,149.65	\$164,268,696.41	\$9,729,453.24
Revenues	(\$169,179,641.00)	(\$167,336,325.05)	(\$1,843,315.95)
	<u>\$4,818,508.65</u>	<u>(\$3,067,628.64)</u>	<u>\$7,886,137.29</u>
Less: Adjust for prior year encumb.	<u>(\$2,319,831.55)</u>	<u>(\$2,319,831.55)</u>	
Budgeted Fund Balance	<u>\$2,498,677.10</u>	<u>(\$5,387,460.19)</u>	<u>\$7,886,137.29</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	<u>\$2,498,677.10</u>	<u>(\$5,387,460.19)</u>	<u>\$7,886,137.29</u>
TOTAL Budgeted Fund Balance	<u><u>\$2,498,677.10</u></u>	<u><u>(\$5,387,460.19)</u></u>	<u><u>\$7,886,137.29</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 7 Month Period Ending 01/31/2025

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$106,188,977.00	\$107,117,772.52		(\$928,795.52)
3XXX From State Sources	\$62,757,783.00	\$60,173,753.00		\$2,584,030.00
4XXX From Federal Sources	\$232,881.00	\$44,799.53		\$188,081.47
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<b>\$169,179,641.00</b>	<b>\$167,336,325.05</b>		<b>\$1,843,315.95</b>
<b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>--- CURRENT EXPENSE ---</b>				
11-1XX-100-XXX Regular Programs - Instruction	\$46,498,059.18	\$24,090,185.85	\$22,100,963.81	\$306,909.52
11-2XX-100-XXX Special Education - Instruction	\$11,593,064.31	\$5,565,345.67	\$5,854,034.87	\$173,683.77
11-230-100-XXX Basic Skills - Remedial Instruction	\$924,521.89	\$388,380.15	\$523,564.00	\$12,577.74
11-240-100-XXX Bilingual Education - Instruction	\$499,667.20	\$250,088.00	\$249,579.20	\$0.00
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$11,869.79	\$7,082.21	\$4,241.18	\$546.40
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$268,795.00	\$41,528.68	\$206,992.32	\$20,274.00
11-402-100-XXX School-Spons. Athletics - Instruction	\$1,027,561.15	\$528,247.95	\$451,802.47	\$47,510.73
11-4XX-100-XXX Other Instrc. Programs - Instruction	\$367,823.43	\$184,330.60	\$0.00	\$183,492.83
<b>--- UNDISTRIBUTED EXPENDITURES ---</b>				
11-000-100-XXX Instruction	\$17,828,330.61	\$7,225,879.65	\$10,393,961.90	\$208,489.06
11-000-211-XXX Attendance and Social Work Services	\$214,159.58	\$112,724.08	\$101,435.50	\$0.00
11-000-213-XXX Health Services	\$1,372,586.64	\$683,664.16	\$576,354.28	\$112,568.20
11-000-216-XXX Speech, OT,PT & Related Svcs	\$5,804,445.13	\$1,544,892.38	\$2,136,943.57	\$2,122,609.18
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$2,599,542.95	\$1,523,394.20	\$1,076,148.40	\$0.35
11-000-218-XXX Guidance	\$2,700,380.85	\$1,389,744.86	\$1,309,757.24	\$878.75
11-000-219-XXX Child Study Teams	\$3,661,812.54	\$1,755,601.62	\$1,770,281.79	\$135,929.13
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,028,512.31	\$1,196,486.91	\$831,374.48	\$650.92
11-000-222-XXX Educational Media Serv/School Library	\$741,936.77	\$375,005.40	\$365,680.95	\$1,250.42
11-000-223-XXX Instructional Staff Training Services	\$46,511.00	\$3,722.64	\$35,419.50	\$7,368.86
11-000-230-XXX Supp. Serv.-General Administration	\$4,735,296.67	\$2,405,570.71	\$1,014,619.04	\$1,315,106.92
11-000-240-XXX Supp. Serv.-School Administration	\$6,015,296.20	\$3,129,490.92	\$2,408,088.54	\$477,716.74
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$2,105,636.15	\$1,134,449.90	\$833,511.59	\$137,674.66
11-000-261-XXX Require Maint. for School Facilities	\$2,268,558.46	\$1,212,677.78	\$750,214.94	\$305,665.74
11-000-262-XXX Custodial Services	\$7,433,564.88	\$3,614,155.19	\$3,749,978.44	\$69,431.25
11-000-263-XXX Care and Upkeep of Grounds	\$403,261.35	\$162,111.80	\$175,045.19	\$66,104.36
11-000-266-XXX Security	\$2,844,811.30	\$1,127,899.44	\$1,297,952.61	\$418,959.25
11-000-270-XXX Student Transportation Services	\$14,114,180.10	\$3,818,701.03	\$9,758,857.80	\$536,621.27
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$30,700,145.55	\$13,343,210.14	\$14,391,081.89	\$2,965,853.52
<b>TOTAL GENERAL CURRENT EXPENSE</b>	<b>\$168,810,330.99</b>	<b>\$76,814,571.92</b>	<b>\$82,367,885.50</b>	<b>\$9,627,873.57</b>
<b>EXPENDITURES/USES OF FUNDS</b>	<b>\$168,810,330.99</b>	<b>\$76,814,571.92</b>	<b>\$82,367,885.50</b>	<b>\$9,627,873.57</b>

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 7 Month Period Ending 01/31/2025

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$1,225,882.26	\$1,105,168.84	\$43,414.98	\$77,298.44
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$3,961,936.40	\$3,059,586.58	\$878,068.59	\$24,281.23
	-----	-----	-----	-----
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$5,187,818.66	\$4,164,755.42	\$921,483.57	\$101,579.67
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	\$173,998,149.65	\$80,979,327.34	\$83,289,369.07	\$9,729,453.24
	=====	=====	=====	=====

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 7 Month Period Ending 01/31/2025

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$106,048,985.00	\$106,048,985.00	.00
1310	Tuition from Individuals	\$50,000.00	.00	\$50,000.00
1410	Transp Fees from Individuals		\$1,422.00	(\$1,422.00)
1910	Rents and Royalties		\$12,720.00	(\$12,720.00)
1XXX	Miscellaneous	\$89,992.00	\$1,054,645.52	(\$964,653.52)
	TOTAL LOCAL	\$106,188,977.00	\$107,117,772.52	(\$928,795.52)
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$2,390,877.00	\$2,390,877.00	.00
3131	Extraordinary Aid	\$2,369,181.00	\$2,369,181.00	.00
3132	Categorical Special Education Aid	\$8,958,353.00	\$8,958,353.00	.00
3176	Equalization	\$43,572,284.00	\$43,572,284.00	.00
3177	Categorical Security	\$2,883,058.00	\$2,883,058.00	.00
3190	Other Unrestricted State Aid	\$2,584,030.00	.00	\$2,584,030.00
	TOTAL	\$62,757,783.00	\$60,173,753.00	\$2,584,030.00
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Federal Grants including Medicaid Reimbursement	\$232,881.00	\$44,799.53	\$188,081.47
	TOTAL	\$232,881.00	\$44,799.53	\$188,081.47
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	\$169,179,641.00	\$167,336,325.05	\$1,843,315.95
		=====	=====	=====

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 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** GENERAL CURRENT EXPENSE ***</b>				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$476,340.00	\$476,340.00	.00	.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$2,063,522.95	\$934,995.50	\$1,127,663.96	\$863.49
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$14,139,648.77	\$6,837,912.08	\$7,298,388.75	\$3,347.94
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,530,051.45	\$4,707,380.99	\$4,819,346.37	\$3,324.09
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,460,265.37	\$6,124,139.99	\$6,268,679.16	\$67,446.22
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$516,040.00	\$163,615.54	\$352,186.80	\$237.66
11-150-100-320 Purchased Prof.-Ed. Services	\$63,000.00	\$11,892.00	\$23,108.00	\$28,000.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$50,192.00	\$25,246.00	\$12,260.50	\$12,685.50
11-190-100-320 Purchased Prof.-Ed. Services	\$3,601,000.00	\$1,734,995.19	\$1,866,004.81	.00
11-190-100-340 Purchased Technical Services	\$1,022,108.12	\$899,134.53	\$106,536.08	\$16,437.51
11-190-100-500 Other Purch. Serv. (400-500 series)	\$525,389.85	\$359,450.01	\$145,023.71	\$20,916.13
11-190-100-610 General Supplies	\$1,577,017.30	\$1,349,333.28	\$81,765.67	\$145,918.35
11-190-100-640 Textbooks	\$473,483.37	\$465,750.74	.00	\$7,732.63
TOTAL	\$46,498,059.18	\$24,090,185.85	\$22,100,963.81	\$306,909.52
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$617,664.00	\$381,798.70	\$233,865.55	\$1,999.75
11-204-100-106 Other Salaries for Instruction	\$64,579.50	\$34,308.50	.00	\$30,271.00
11-204-100-610 General Supplies	\$5,000.00	\$1,041.55	.00	\$3,958.45
TOTAL	\$687,243.50	\$417,148.75	\$233,865.55	\$36,229.20
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$450,685.00	\$194,435.96	\$256,248.24	\$0.80
11-209-100-106 Other Salaries for Instruction	\$58,992.00	\$29,496.00	\$29,496.00	.00
11-209-100-610 General supplies	\$4,500.00	\$1,108.10	.00	\$3,391.90
TOTAL	\$514,177.00	\$225,040.06	\$285,744.24	\$3,392.70
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$482,955.01	\$190,253.35	\$292,701.66	\$0.00
11-212-100-106 Other Salaries for Instruction	\$59,717.00	\$46,569.00	\$13,148.00	.00
11-212-100-610 General supplies	\$37,747.51	\$17,957.58	\$11,486.92	\$8,303.01
TOTAL	\$580,419.52	\$254,779.93	\$317,336.58	\$8,303.01
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,953,091.37	\$3,569,782.64	\$4,381,242.99	\$2,065.74
11-213-100-106 Other Salaries for Instruction	\$58,792.00	\$27,732.45	\$15,549.05	\$15,510.50
11-213-100-610 General supplies	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$8,013,883.37	\$3,597,515.09	\$4,396,792.04	\$19,576.24
Autism:				
11-214-100-101 Salaries of Teachers	\$958,375.67	\$601,284.18	\$285,082.52	\$72,008.97
11-214-100-106 Other Salaries for Instruction	\$37,625.00	\$21,135.50	.00	\$16,489.50

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-214-100-610 General Supplies	\$40,220.00	\$37,250.69	\$1,695.90	\$1,273.41
TOTAL	\$1,036,220.67	\$659,670.37	\$286,778.42	\$89,771.88
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$687,643.00	\$357,772.39	\$329,870.61	\$0.00
11-216-100-106 Other Salaries for Instruction	\$64,177.25	\$44,890.32	\$3,647.43	\$15,639.50
11-216-100-600 General Supplies	\$9,300.00	\$8,528.76	.00	\$771.24
TOTAL	\$761,120.25	\$411,191.47	\$333,518.04	\$16,410.74
TOTAL SPECIAL ED - INSTRUCTION	\$11,593,064.31	\$5,565,345.67	\$5,854,034.87	\$173,683.77
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$924,521.89	\$388,380.15	\$523,564.00	\$12,577.74
TOTAL	\$924,521.89	\$388,380.15	\$523,564.00	\$12,577.74
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$499,667.20	\$250,088.00	\$249,579.20	\$0.00
TOTAL	\$499,667.20	\$250,088.00	\$249,579.20	\$0.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$3,000.00	\$0.00	\$2,700.00	\$300.00
11-3XX-100-610 General Supplies	\$8,869.79	\$7,082.21	\$1,541.18	\$246.40
TOTAL	\$11,869.79	\$7,082.21	\$4,241.18	\$546.40
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$248,145.00	\$40,253.68	\$205,744.32	\$2,147.00
11-401-100-600 Supplies and Materials	\$1,100.00	.00	.00	\$1,100.00
11-401-100-800 Other Objects	\$19,550.00	\$1,275.00	\$1,248.00	\$17,027.00
TOTAL	\$268,795.00	\$41,528.68	\$206,992.32	\$20,274.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$721,039.00	\$314,653.00	\$406,386.00	.00
11-402-100-500 Purchased Services (300-500 series)	\$169,720.00	\$102,865.28	\$33,903.56	\$32,951.16
11-402-100-600 Supplies and Materials	\$111,720.00	\$97,842.89	\$9,307.53	\$4,569.58
11-402-100-800 Other Objects	\$25,082.15	\$12,886.78	\$2,205.38	\$9,989.99
TOTAL	\$1,027,561.15	\$528,247.95	\$451,802.47	\$47,510.73
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$1,300.00	\$0.00	\$0.00	\$1,300.00
TOTAL	\$1,300.00	\$0.00	\$0.00	\$1,300.00
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$1,300.00	\$0.00	\$0.00	\$1,300.00
--- Other Supplemental/At-Risk Programs - Instruction ---				
11-424-100-101 Salaries of Teachers	\$366,523.43	\$184,330.60	\$0.00	\$182,192.83
TOTAL	\$366,523.43	\$184,330.60	\$0.00	\$182,192.83
TOTAL OTHER Supplemental/At-Risk	\$366,523.43	\$184,330.60	\$0.00	\$182,192.83
--- UNDISTRIBUTED EXPENDITURES ---				



BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$50,000.00	.00	\$28,337.00	\$21,663.00
11-000-100-562 Tuition to Other LEAs within State Special	\$6,007,718.61	\$2,122,833.00	\$3,879,205.66	\$5,679.95
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$844,000.00	\$333,450.00	\$506,550.00	\$4,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$40,000.00	\$16,000.00	\$24,000.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$136,985.00	.00	.00	\$136,985.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$9,656,987.00	\$4,535,206.15	\$5,088,969.74	\$32,811.11
11-000-100-568 Tuition - State Facilities	\$108,341.00	\$54,170.50	\$54,170.50	.00
11-000-100-569 Tuition - Other	\$984,299.00	\$164,220.00	\$812,729.00	\$7,350.00
TOTAL	\$17,828,330.61	\$7,225,879.65	\$10,393,961.90	\$208,489.06
---- Attendance and social work services ---				
11-000-211-100 Salaries	\$214,030.00	\$112,594.50	\$101,435.50	.00
11-000-211-800 Other Objects	\$129.58	\$129.58	.00	.00
TOTAL	\$214,159.58	\$112,724.08	\$101,435.50	\$0.00
---- Health services ---				
11-000-213-100 Salaries	\$1,171,130.52	\$562,756.17	\$545,874.35	\$62,500.00
11-000-213-175 Salaries of Social Service Coordinators	\$106,000.00	\$79,091.52	.00	\$26,908.48
11-000-213-300 Purchased Prof. & Tech. Svc.	\$81,824.00	\$36,745.00	\$26,588.00	\$18,491.00
11-000-213-600 Supplies and Materials (600-615)	\$13,632.12	\$5,071.47	\$3,891.93	\$4,668.72
TOTAL	\$1,372,586.64	\$683,664.16	\$576,354.28	\$112,568.20
---- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$2,048,302.64	\$1,006,765.76	\$1,041,536.88	.00
11-000-216-320 Purchased Prof. Ed. Services	\$3,693,092.49	\$509,208.91	\$1,067,829.49	\$2,116,054.09
11-000-216-600 Supplies and Materials	\$63,050.00	\$28,917.71	\$27,577.20	\$6,555.09
TOTAL	\$5,804,445.13	\$1,544,892.38	\$2,136,943.57	\$2,122,609.18
---- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$2,599,542.95	\$1,523,394.20	\$1,076,148.40	\$0.35
TOTAL	\$2,599,542.95	\$1,523,394.20	\$1,076,148.40	\$0.35
---- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,385,263.00	\$1,213,244.30	\$1,171,678.70	\$340.00
11-000-218-105 Sal Secr. & Clerical Asst.	\$310,063.00	\$171,984.46	\$138,078.54	.00
11-000-218-600 Supplies and Materials	\$600.00	\$240.61	.00	\$359.39
11-000-218-800 Other Objects	\$4,454.85	\$4,275.49	.00	\$179.36
TOTAL	\$2,700,380.85	\$1,389,744.86	\$1,309,757.24	\$878.75
---- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,177,709.04	\$1,524,784.37	\$1,542,323.70	\$110,600.97
11-000-219-105 Sal Secr. & Clerical Asst.	\$260,255.00	\$154,741.63	\$105,513.37	.00
11-000-219-11X Other Salaries	\$5,928.50	\$4,200.50	.00	\$1,728.00
11-000-219-320 Purchased Prof. - Ed. Services	\$183,920.00	\$60,706.25	\$109,768.00	\$13,445.75
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,500.00	\$0.00	\$0.00	\$7,500.00
11-000-219-600 Supplies and Materials	\$10,000.00	\$4,406.53	\$3,634.62	\$1,958.85
11-000-219-800 Other Objects	\$16,500.00	\$6,762.34	\$9,042.10	\$695.56

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$3,661,812.54	\$1,755,601.62	\$1,770,281.79	\$135,929.13
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,627,768.76	\$933,666.38	\$694,102.38	.00
11-000-221-104 Salaries Other Prof. Staff	\$40,826.00	\$33,045.00	\$7,781.00	.00
11-000-221-105 Sal. Secr. & Clerical Asst.	\$290,061.51	\$160,570.41	\$129,491.10	.00
11-000-221-600 Supplies and Materials	\$66,773.00	\$66,266.56	.00	\$506.44
11-000-221-800 Other Objects	\$3,083.04	\$2,938.56	.00	\$144.48
TOTAL	\$2,028,512.31	\$1,196,486.91	\$831,374.48	\$650.92
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$711,971.30	\$355,519.55	\$356,451.75	.00
11-000-222-600 Supplies and Materials	\$29,965.47	\$19,485.85	\$9,229.20	\$1,250.42
TOTAL	\$741,936.77	\$375,005.40	\$365,680.95	\$1,250.42
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$29,147.00	\$960.00	\$28,187.00	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$7,364.00	.00	.00	\$7,364.00
11-000-223-500 Other Purchased Services (400-500 series)	\$10,000.00	\$2,762.64	\$7,232.50	\$4.86
TOTAL	\$46,511.00	\$3,722.64	\$35,419.50	\$7,368.86
--- Support services-general administration ---				
11-000-230-100 Salaries	\$962,733.50	\$583,603.17	\$375,969.85	\$3,160.48
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,198.00	\$2,944.06	\$2,253.94	.00
11-000-230-199 Unused Vac Payment to Term/Ret Staff	\$150,000.00	\$14,169.00	\$135,831.00	.00
11-000-230-331 Legal Services	\$986,181.50	\$290,073.94	\$252,641.96	\$443,465.60
11-000-230-332 Audit Fees	\$65,000.00	.00	.00	\$65,000.00
11-000-230-334 Architectural/Engineering Services	\$80,930.00	\$49,250.00	\$29,150.00	\$2,530.00
11-000-230-339 Other Purchased Prof. Svc.	\$7,300.00	\$4,965.00	\$1,695.00	\$640.00
11-000-230-340 Purchased Tech. Services	\$4,000.00	\$1,888.00	.00	\$2,112.00
11-000-230-530 Communications/Telephone	\$367,550.32	\$159,200.43	\$196,731.63	\$11,618.26
11-000-230-580 Travel - All Other	\$15,000.00	\$7,536.93	\$238.00	\$7,225.07
11-000-230-590 Misc Purchased Services (400-500)	\$1,111,696.79	\$1,037,513.96	\$11,301.01	\$62,881.82
11-000-230-610 General Supplies	\$22,050.00	\$11,598.12	\$4,971.40	\$5,480.48
11-000-230-630 BOE In-House Training/Meeting Supplies	\$8,000.00	\$211.25	\$1,288.75	\$6,500.00
11-000-230-820 Judgments Against. School District.	\$866,250.00	\$169,820.28	\$1,043.00	\$695,386.72
11-000-230-890 Misc. Expenditures	\$52,879.56	\$45,027.12	\$1,503.50	\$6,348.94
11-000-230-895 BOE Membership Dues and Fees	\$30,527.00	\$27,769.45	.00	\$2,757.55
TOTAL	\$4,735,296.67	\$2,405,570.71	\$1,014,619.04	\$1,315,106.92
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,132,073.23	\$1,780,030.75	\$1,352,042.48	.00
11-000-240-104 Salaries Other Prof. Staff	\$758,526.26	\$425,673.74	\$332,852.52	.00
11-000-240-105 Sal. Secr. & Clerical Asst.	\$1,422,587.00	\$736,380.22	\$685,055.78	\$1,151.00
11-000-240-1XX Other Salaries	\$4,000.00	\$0.00	\$0.00	\$4,000.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$155,000.00	.00	.00	\$155,000.00
11-000-240-500 Other Purchased Services (400-500 series)	\$141,221.40	\$3,177.54	\$11,043.86	\$127,000.00
11-000-240-600 Supplies and Materials	\$161,039.23	\$132,235.18	\$18,862.05	\$9,942.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-800 Other Objects	\$240,849.08	\$51,993.49	\$8,231.85	\$180,623.74
TOTAL	\$6,015,296.20	\$3,129,490.92	\$2,408,088.54	\$477,716.74
--- Central Services ---				
11-000-251-100 Salaries	\$933,582.80	\$532,921.40	\$399,673.90	\$987.50
11-000-251-330 Purchased Prof. Services	\$127,046.77	\$66,008.25	\$39,386.24	\$21,652.28
11-000-251-592 Misc Pur Serv (400-500 series )	\$19,500.00	\$6,224.37	\$3,364.46	\$9,911.17
11-000-251-600 Supplies and Materials	\$44,811.00	\$33,679.46	\$3,379.36	\$7,752.18
11-000-251-89X Other Objects	\$12,000.00	\$9,814.40	.00	\$2,185.60
TOTAL	\$1,136,940.57	\$648,647.88	\$445,803.96	\$42,488.73
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$870,195.58	\$482,487.95	\$387,707.63	.00
11-000-252-500 Other Pur Serv. (400-500 series )	\$77,000.00	.00	.00	\$77,000.00
11-000-252-600 Supplies and Materials	\$21,500.00	\$3,314.07	.00	\$18,185.93
TOTAL	\$968,695.58	\$485,802.02	\$387,707.63	\$95,185.93
TOTAL Cent. Svcs. & Admin IT	\$2,105,636.15	\$1,134,449.90	\$833,511.59	\$137,674.66
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,212,899.60	\$629,129.73	\$583,769.87	.00
11-000-261-199 Unused Vac Payment to Term/Ret Staff	\$8,530.64	\$8,530.64	.00	.00
11-000-261-420 Cleaning, Repair & Maint. Svc	\$686,193.00	\$442,235.63	\$110,176.79	\$133,780.58
11-000-261-610 General Supplies	\$288,435.22	\$124,922.43	\$49,219.93	\$114,292.86
11-000-261-800 Other Objects	\$72,500.00	\$7,859.35	\$7,048.35	\$57,592.30
TOTAL	\$2,268,558.46	\$1,212,677.78	\$750,214.94	\$305,665.74
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,802,342.13	\$1,952,858.19	\$1,814,572.48	\$34,911.46
11-000-262-107 Salaries of Non-Instructional Aids	\$352,484.56	\$137,500.67	\$194,341.84	\$20,642.05
11-000-262-300 Purchased Prof. & Tech. Svc.	\$105,800.00	\$94,218.64	\$7,075.00	\$4,506.36
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$172,770.00	\$90,770.00	\$75,000.00	\$7,000.00
11-000-262-490 Other Purchased Property Svc.	\$164,825.00	\$68,841.42	\$95,983.58	.00
11-000-262-610 General Supplies	\$253,143.19	\$210,951.59	\$42,191.60	.00
11-000-262-621 Energy (Natural Gas)	\$677,350.00	\$244,983.11	\$432,366.89	.00
11-000-262-622 Energy (Electricity)	\$963,250.00	\$318,031.57	\$642,847.05	\$2,371.38
11-000-262-837 Interest-Energy Savings Bonds	\$446,600.00	\$226,000.00	\$220,600.00	.00
11-000-262-917 Principal-Energy Savings Bonds	\$495,000.00	\$270,000.00	\$225,000.00	.00
TOTAL	\$7,433,564.88	\$3,614,155.19	\$3,749,978.44	\$69,431.25
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$325,761.35	\$152,661.16	\$173,100.19	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$34,000.00	.00	.00	\$34,000.00
11-000-263-610 General Supplies	\$43,500.00	\$9,450.64	\$1,945.00	\$32,104.36
TOTAL	\$403,261.35	\$162,111.80	\$175,045.19	\$66,104.36
--- Security ---				
11-000-266-100 Salaries	\$2,117,272.32	\$962,122.97	\$1,132,284.75	\$22,864.60

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-266-300 Purchased Prof. & Tech. Svc.	\$477,507.00	\$70,384.96	\$39,052.80	\$368,069.24
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$5,000.00	.00	.00	\$5,000.00
11-000-266-610 General Supplies	\$24,585.00	\$2,190.92	.00	\$22,394.08
11-000-266-800 Other Objects	\$220,446.98	\$93,200.59	\$126,615.06	\$631.33
TOTAL	\$2,844,811.30	\$1,127,899.44	\$1,297,952.61	\$418,959.25
TOTAL Oper & Maint of Plant Services	\$12,950,195.99	\$6,116,844.21	\$5,973,191.18	\$860,160.60
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$706,485.78	\$373,221.86	\$324,896.89	\$8,367.03
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,493,433.69	\$1,056,089.86	\$437,343.83	.00
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$30,000.00	\$17,913.64	\$12,086.36	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$422,000.00	\$75,816.42	\$315,137.21	\$31,046.37
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$15,000.00	\$14,280.80	.00	\$719.20
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$28,100.00	\$16,515.12	\$10,035.00	\$1,549.88
11-000-270-443 Lease Purch Payments - School Buses	\$361,996.46	\$228,770.00	\$76,048.57	\$57,177.89
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$488,601.37	\$10,252.00	\$409,213.48	\$69,135.89
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chrtr Sch Stud	\$51,000.00	.00	\$2,354.00	\$48,646.00
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$73,164.50	.00	\$52,965.00	\$20,199.50
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$162,843.07	(\$1,375.00)	\$35,251.93	\$128,966.14
11-000-270-517 Contract Svc (reg std) - ESCs	\$50,000.00	\$165.00	\$29,845.00	\$19,990.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$9,830,000.00	\$1,881,053.33	\$7,908,899.36	\$40,047.31
11-000-270-610 General Supplies	\$69,193.00	\$42,172.91	\$11,786.69	\$15,233.40
11-000-270-615 Transportation Supplies	\$294,062.23	\$102,176.09	\$132,994.48	\$58,891.66
11-000-270-800 Misc. Expenditures	\$38,300.00	\$1,649.00	.00	\$36,651.00
TOTAL	\$14,114,180.10	\$3,818,701.03	\$9,758,857.80	\$536,621.27
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,900,000.00	\$968,583.89	\$928,489.98	\$2,926.13
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,250,000.00	.00	\$2,250,000.00	.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$86,000.00	\$31,359.31	\$54,640.69	.00
11-XXX-XXX-260 Workman's Compensation	\$1,222,317.19	\$1,165,784.18	.00	\$56,533.01
11-XXX-XXX-270 Health Benefits	\$24,735,359.00	\$11,044,943.07	\$11,101,796.91	\$2,588,619.02
11-XXX-XXX-280 Tuition Reimbursement	\$115,000.00	\$51,345.69	\$56,154.31	\$7,500.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$391,469.36	\$81,194.00	.00	\$310,275.36
TOTAL	\$30,700,145.55	\$13,343,210.14	\$14,391,081.89	\$2,965,853.52
Total Undistributed Expenditures	\$107,618,969.04	\$45,759,382.81	\$52,976,707.65	\$8,882,878.58
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$168,810,330.99	\$76,814,571.92	\$82,367,885.50	\$9,627,873.57
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$168,810,330.99	\$76,814,571.92	\$82,367,885.50	\$9,627,873.57

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance	
<b>*** CAPITAL OUTLAY ***</b>					
<b>--- EQUIPMENT ---</b>					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$33,569.99	\$16,460.14	\$3,094.76	\$14,015.09
12-130-100-730	Grades 6-8	\$20,221.97	.00	\$18,193.28	\$2,028.69
12-140-100-730	Grades 9-12	\$28,293.82	\$27,930.94	.00	\$362.88
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$28,700.00	\$7,742.68	\$4,137.11	\$16,820.21
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$2,148.70	\$0.00	\$2,148.70	\$0.00
12-000-219-730	Support services-students-spec.	\$14,000.00	\$2,528.25	.00	\$11,471.75
12-000-252-730	Admin. Info. Tech.	\$80,000.00	\$78,064.13	.00	\$1,935.87
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$989,804.78	\$965,274.10	\$12,488.84	\$12,041.84
12-000-262-730	Undist. Exp.-Custodial Services	\$6,000.00	.00	\$3,352.29	\$2,647.71
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$5,000.00	.00	.00	\$5,000.00
12-000-266-730	Undist. Exp.-Security	\$14,818.00	\$7,168.60	.00	\$7,649.40
Undist. Exp. - Non-instructional Services					
TOTAL		\$1,225,882.26	\$1,105,168.84	\$43,414.98	\$77,298.44
<b>--- Facilities acquisition and construction services ---</b>					
12-000-400-334	Architectural/Engineering Services	\$183,329.00	\$22,690.00	\$160,639.00	.00
12-000-400-450	Construction Services	\$3,677,147.40	\$3,036,896.58	\$615,969.59	\$24,281.23
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	.00	\$101,460.00	.00
Sub Total		\$3,961,936.40	\$3,059,586.58	\$878,068.59	\$24,281.23
TOTAL		\$3,961,936.40	\$3,059,586.58	\$878,068.59	\$24,281.23
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,187,818.66	\$4,164,755.42	\$921,483.57	\$101,579.67

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 7 Month Period Ending 01/31/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$173,998,149.65	\$80,979,327.34	\$83,289,369.07	\$9,729,453.24

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

For 7 Month Period Ending 01/31/2025

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

-----



2/6 2:13pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 7 Month Period Ending 01/31/25

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

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

101	Cash in bank	\$2,629,289.65
	Accounts receivable:	
141	Intergovernmental - State	\$658,152.00
142	Intergovernmental - Federal	(\$47,287.25)
143	Intergovernmental - Other	\$506,551.31
		\$1,117,416.06

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

301	Estimated Revenues	\$15,462,323.97
302	Less Revenues	(\$8,572,944.87)
		\$6,889,379.10

Total assets and resources \$10,636,084.81

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 7 Month Period Ending 01/31/25

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

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

411	Intergovernmental accounts payable - State	(\$0.84)
421	Accounts Payable	\$180.00
481	Deferred revenues	\$1,484,592.96
TOTAL LIABILITIES		\$1,484,772.12
		\$1,484,772.12

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	\$4,966,777.98
754	Reserve for encumbrances - Prior Year	\$693,672.88
601	Appropriations	\$15,462,323.97
602	Less: Expenditures	\$7,004,684.16
603	Encumbrances	\$4,966,777.98
		(\$11,971,462.14)
		\$3,490,861.83
TOTAL FUND BALANCE		\$9,151,312.69
TOTAL LIABILITIES AND FUND EQUITY		\$10,636,084.81

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 7 Month Period Ending 01/31/25

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$1,012,916.38	\$1,022,696.22		(\$9,779.84)
2XXX From Intermediate Sources	\$92,000.00	\$92,000.00		.00
3XXX From State Sources	\$8,895,455.88	\$4,218,867.00		\$4,676,588.88
4XXX From Federal Sources	\$4,985,611.71	\$2,763,041.65		\$2,222,570.06
5XXX Other Financing Source	\$476,340.00	\$476,340.00		.00
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<b>\$15,462,323.97</b>	<b>\$8,572,944.87</b>		<b>\$6,889,379.10</b>
<b>*** EXPENDITURES ***</b>				
	<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BALANCE</b>
<b>LOCAL PROJECTS:</b>				
Other Local Projects (001-199)	\$1,114,716.38	\$92,134.73	\$212,079.24	\$810,502.41
<b>TOTAL LOCAL PROJECTS</b>	<b>\$1,114,716.38</b>	<b>\$92,134.73</b>	<b>\$212,079.24</b>	<b>\$810,502.41</b>
<b>STATE PROJECTS:</b>				
Preschool Education Aid (218)	\$8,867,461.88	\$3,504,400.20	\$4,128,523.07	\$1,234,538.61
Nonpublic textbooks (501)	\$30,633.00	\$8,974.36	\$21,658.64	.00
Nonpublic auxiliary services (502)	\$217,477.00	\$29,268.38	\$188,208.62	.00
Nonpublic handicapped services (506)	\$47,313.00	\$8,651.48	\$38,661.52	.00
Nonpublic nursing services (509)	\$69,680.00	\$1,794.58	\$67,885.42	.00
Nonpublic Technology Aid (510)	\$29,351.00	\$15,500.71	\$13,850.29	.00
Nonpublic School Programs (511)	\$109,880.00	.00	\$109,880.00	.00
<b>TOTAL STATE PROJECTS</b>	<b>\$9,371,795.88</b>	<b>\$3,568,589.71</b>	<b>\$4,568,667.56</b>	<b>\$1,234,538.61</b>
<b>FEDERAL PROJECTS:</b>				
ESSA Title I - Part A/D (231-239)	\$1,487,610.14	\$596,042.73	\$23,879.86	\$867,687.55
ESSA Title III - English Lang Enhancement (241-245)	\$133,178.00	\$55,405.97	\$12,202.06	\$65,569.97
I.D.E.A. Part B (Handicapped) (250-259)	\$2,282,644.00	\$2,253,959.50	\$28,684.50	.00
ESSA Title II - Part A/D (270-279)	\$191,781.00	\$60,631.58	\$17,195.00	\$113,954.42
ESSA Title IV (280-289)	\$84,931.00	\$61,838.17	\$3,512.41	\$19,580.42
ARRA/Other (450-469)	\$795,273.15	\$315,687.35	\$100,557.35	\$379,028.45
ARP - ESSER Grant Program (487)	\$394.42	\$394.42	.00	.00
<b>TOTAL FEDERAL PROJECTS</b>	<b>\$4,975,811.71</b>	<b>\$3,343,959.72</b>	<b>\$186,031.18</b>	<b>\$1,445,820.81</b>
<b>*** TOTAL EXPENDITURES ***</b>	<b>\$15,462,323.97</b>	<b>\$7,004,684.16</b>	<b>\$4,966,777.98</b>	<b>\$3,490,861.83</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 7 Month Period Ending 01/31/25

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$1,012,916.38	\$1,022,696.22	(\$9,779.84)
Total Revenues from Local Sources	<u>\$1,012,916.38</u>	<u>\$1,022,696.22</u>	<u>(\$9,779.84)</u>
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$92,000.00	\$92,000.00	.00
Total Revenue Intermediate Sources	<u>\$92,000.00</u>	<u>\$92,000.00</u>	<u>\$0.00</u>
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$8,391,121.88	\$3,883,510.00	\$4,507,611.88
32XX Other Restricted Entitlements	\$504,334.00	\$335,357.00	\$168,977.00
Total Revenue from State Sources	<u>\$8,895,455.88</u>	<u>\$4,218,867.00</u>	<u>\$4,676,588.88</u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,487,610.14	\$296,880.00	\$1,190,730.14
4451-55 Title II	\$191,781.00	\$47,807.00	\$143,974.00
4491-94 Title III	\$133,178.00	\$44,049.00	\$89,129.00
4471-74 Title IV	\$84,931.00	\$50,228.00	\$34,703.00
4420-29 I.D.E.A. Part B (Handicapped)	\$2,282,644.00	\$2,111,513.00	\$171,131.00
4540 ARP-ESSER Grant Program	\$10,194.42	\$395.00	\$9,799.42
4XXX Other Federal Aids	\$795,273.15	\$212,169.65	\$583,103.50
Total Revenues from Federal Sources	<u>\$4,985,611.71</u>	<u>\$2,763,041.65</u>	<u>\$2,222,570.06</u>
--- OTHER FINANCING SOURCES ---			
5200 Transfers from Operating Budget - Preschool	\$476,340.00	\$476,340.00	.00
Total Other Financing Sources	<u>\$476,340.00</u>	<u>\$476,340.00</u>	<u>\$0.00</u>
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$15,462,323.97</u>	<u>\$8,572,944.87</u>	<u>\$6,889,379.10</u>

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 7 Month Period Ending 01/31/25

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$1,114,716.38	\$92,134.73	\$212,079.24	\$810,502.41
<b>TOTAL LOCAL PROJECTS</b>	<b>\$1,114,716.38</b>	<b>\$92,134.73</b>	<b>\$212,079.24</b>	<b>\$810,502.41</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$1,910,245.00	\$925,329.21	\$957,826.79	\$27,089.00
20-218-100-106 Other Sal. For Instruction	\$588,394.00	\$288,154.25	\$275,670.75	\$24,569.00
20-218-100-500 Other purchased servs. (400-500 series)	\$15,000.00	\$1,114.00	\$560.00	\$13,326.00
20-218-100-600 General Supplies	\$391,474.00	\$110,247.57	\$55,948.06	\$225,278.37
<b>Total Instruction</b>	<b>\$2,905,113.00</b>	<b>\$1,324,845.03</b>	<b>\$1,290,005.60</b>	<b>\$290,262.37</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$123,990.00	\$69,881.56	\$54,108.44	.00
20-218-200-103 Salaries of Program Directors	\$137,680.88	\$77,597.94	\$60,082.94	.00
20-218-200-104 Salaries of Other Professional Staff	\$143,656.00	\$133,304.50	\$3,643.00	\$6,708.50
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$119,296.00	\$37,738.19	\$81,557.81	.00
20-218-200-110 Other Salaries	\$81,244.00	\$7,288.00	\$73,956.00	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$89,082.00	\$44,328.50	\$44,753.50	.00
20-218-200-176 Salaries of Master Teachers	\$359,705.00	\$95,773.00	\$263,932.00	.00
20-218-200-200 Personal Services - Employee Benefits	\$1,297,725.00	.00	\$1,297,725.00	.00
20-218-200-321 Purchased Educ. Services-Contracted Pre-K	\$3,334,970.00	\$1,671,663.60	\$955,236.40	\$708,070.00
20-218-200-329 Purchased Professional-Education Services	\$32,000.00	\$26,077.50	\$932.70	\$4,989.80
20-218-200-330 Other Purchased Professional Services	\$3,500.00	\$1,847.05	\$165.40	\$1,487.55
20-218-200-420 Cleaning, Repair & Maintenance Services	\$72,000.00	.00	.00	\$72,000.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$20,000.00	\$165.00	\$770.00	\$19,065.00
20-218-200-580 Travel	\$9,000.00	.00	.00	\$9,000.00
20-218-200-600 Supplies and Materials	\$8,500.00	\$6,521.09	\$1,654.28	\$324.63
<b>Total Support Services</b>	<b>\$5,832,348.88</b>	<b>\$2,172,185.93</b>	<b>\$2,838,517.47</b>	<b>\$821,645.48</b>
--- Facility Acquisition & Constr. Serv. ---				
20-218-400-731 Instructional Equipment	\$30,000.00	.00	.00	\$30,000.00
20-218-400-732 NonInstructional Equipment	\$100,000.00	\$7,369.24	.00	\$92,630.76
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$130,000.00</b>	<b>\$7,369.24</b>	<b>\$0.00</b>	<b>\$122,630.76</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$8,867,461.88</b>	<b>\$3,504,400.20</b>	<b>\$4,128,523.07</b>	<b>\$1,234,538.61</b>
<b>-- Other State Programs --</b>				
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$504,334.00	\$64,189.51	\$440,144.49	.00
<b>-- TOTAL Other State Programs --</b>	<b>\$504,334.00</b>	<b>\$64,189.51</b>	<b>\$440,144.49</b>	<b>\$0.00</b>

	Appropriations	Expenditures	Encumbrances	Available Balance
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL STATE PROJECTS	\$9,371,795.88	\$3,568,589.71	\$4,568,667.56	\$1,234,538.61
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	\$1,487,610.14	\$596,042.73	\$23,879.86	\$867,687.55
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$133,178.00	\$55,405.97	\$12,202.06	\$65,569.97
20-25X-XXX-XXX I.D.E.A. Part B	\$2,282,644.00	\$2,253,959.50	\$28,684.50	.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$191,781.00	\$60,631.58	\$17,195.00	\$113,954.42
20-28X-XXX-XXX ESSA Title IV	\$84,931.00	\$61,838.17	\$3,512.41	\$19,580.42
20-450 to 20-469-XXX-XXX ARRA/Other	\$795,273.15	\$315,687.35	\$100,557.35	\$379,028.45
20-487-XXX-XXX ARP-ESSER Grant Program	\$394.42	\$394.42	.00	.00
TOTAL Other Federal Programs	\$4,975,811.71	\$3,343,959.72	\$186,031.18	\$1,445,820.81
	=====	=====	=====	=====
TOTAL FEDERAL PROJECTS	\$4,975,811.71	\$3,343,959.72	\$186,031.18	\$1,445,820.81
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
	=====	=====	=====	=====
TOTAL EXPENDITURES	\$15,462,323.97	\$7,004,684.16	\$4,966,777.98	\$3,490,861.83
	=====	=====	=====	=====

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

Special Revenue Fund - Fund 20  
For 7 Month Period Ending 01/31/25

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

---



2/6 2:13pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 7 Month Period Ending 01/31/25

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$603,522.47
	Accounts receivable:		
132	Interfund	\$104,528.00	
141	Intergovernmental - State	\$794,175.00	
		\$898,703.00	

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

302	Less Revenues	(\$11,383.27)	
		(\$11,383.27)	
	Total assets and resources		\$1,490,842.20

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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 7 Month Period Ending 01/31/25

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

---

--- Appropriated ---

--- Unappropriated ---

770 Fund balance \$1,490,842.20

TOTAL FUND BALANCE \$1,490,842.20

TOTAL LIABILITIES AND FUND EQUITY \$1,490,842.20

=====

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 7 Month Period Ending 01/31/25

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1510 Earnings on Investments		\$11,383.27		(\$11,383.27)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$11,383.27		(\$11,383.27)
*** 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 7 Month Period Ending 01/31/25

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

---

2/6 2:13pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 7 Month Period Ending 01/31/25

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

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

101	Cash in bank	(\$868,028.93)
121	Tax levy receivable	\$905,375.00

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

301	Estimated Revenues	\$1,810,750.00
302	Less Revenues	(\$1,810,750.00)

	-----	
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 7 Month Period Ending 01/31/25

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$1,810,750.00
602	Less : Expenditures	\$1,810,750.00	
			(\$1,810,750.00)

--- Unappropriated ---

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

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

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$1,810,750.00	\$1,810,750.00	\$0.00
Revenues	(\$1,810,750.00)	(\$1,810,750.00)	\$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 7 Month Period Ending 01/31/25

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210 Local tax levy	\$1,810,750.00	\$1,810,750.00		.00
Total Local Sources	\$1,810,750.00	\$1,810,750.00		\$0.00
TOTAL REVENUE/SOURCES OF FUNDS	\$1,810,750.00	\$1,810,750.00		\$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 7 Month Period Ending 01/31/25

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u>                    </u>	<u>                    </u>	<u>                    </u>
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$375,750.00	\$375,750.00	.00
40-701-510-910 Redemption of Principal	\$1,435,000.00	\$1,435,000.00	.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL	\$1,810,750.00	\$1,810,750.00	\$0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS			
	\$1,810,750.00	\$1,810,750.00	\$0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
*** TOTAL USES OF FUNDS ***			
	\$1,810,750.00	\$1,810,750.00	\$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 7 Month Period Ending 01/31/25

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

---

