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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 6 Month Period Ending 12/31/2018

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ASSETS AND RESOURCES

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

101	Cash in bank		\$11,612,335.79	°
116	Capital reserve Account		\$793,110.09	°
117	Maint. Reserve Account		\$450,000.00	°
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00	°
121	Tax levy receivable		\$43,700,000.00	°
	Accounts receivable:			
141	Intergovernmental - State	\$20,942,028.52		
			\$20,942,028.52	°

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

301	Estimated Revenues	124,188,113.00	°
302	Less Revenues	(124,156,201.86)	°
		-----	\$31,911.14

Total assets and resources

\$78,254,385.54

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 BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/2018

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LIABILITIES AND FUND EQUITY

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

421	Accounts Payable	\$11,429.00
	Other current liabilities	\$1,076.92
	TOTAL LIABILITIES	\$12,505.92

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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	\$69,302,018.22
754	Reserve for Encumbrance - Prior Year	\$211,686.41
	Reserved fund balance:	
761	Capital reserve account -	\$1,933,110.09
		\$1,933,110.09
766	Reserve for Current Expense Emergencies	\$725,000.00
		\$725,000.00
764	Reserve for Maintenance	\$450,000.00
		\$450,000.00
760	Reserved Fund Balance	\$4,924,311.00
601	Appropriations	128,497,968.16
602	Less : Expenditures	\$55,725,261.84
603	Encumbrances	\$69,513,704.63 (125,238,966.47)
		\$3,259,001.69
	Total Appropriated	\$80,805,127.41

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

770	Unreserved Fund Balance -	\$880,677.45
303	Budgeted Fund Balance	(\$3,443,925.24)

TOTAL FUND BALANCE		\$78,241,879.62
TOTAL LIABILITIES AND FUND EQUITY		\$78,254,385.54

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BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/2018

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	128,497,968.16	125,238,966.47	\$3,259,001.69
Revenues	(124,188,113.00)	(124,156,201.86)	(\$31,911.14)
	\$4,309,855.16	\$1,082,764.61	\$3,227,090.55
Less: Adjust for prior year encumb.	(\$865,929.92)	(\$865,929.92)	
Budgeted Fund Balance	\$3,443,925.24	\$216,834.69	\$3,227,090.55
	=====	=====	=====
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$3,443,925.24	\$216,834.69	\$3,227,090.55
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	\$3,443,925.24	\$216,834.69	\$3,227,090.55
	=====	=====	=====

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 6 Month Period Ending 12/31/2018

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>					
1XXX	From Local Sources	\$90,176,128.00	\$90,208,573.61		(\$32,445.61)
3XXX	From State Sources	\$33,884,260.00	\$33,884,260.00		.00
4XXX	From Federal Sources	\$127,725.00	\$60,526.95		\$67,198.05
53XX	From Sale or Compensation for loss of F/A		\$2,841.30		(\$2,841.30)
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>		<b>124,188,113.00</b>	<b>124,156,201.86</b>		<b>\$31,911.14</b>
=====					
<b>AVAILABLE</b>					
<b>*** EXPENDITURES ***</b>					
		<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
<b>--- CURRENT EXPENSE ---</b>					
11-1XX-100-XXX	Regular Programs - Instruction	\$36,467,227.40	\$15,449,957.71	\$20,261,599.82	\$755,669.87
11-2XX-100-XXX	Special Education - Instruction	\$10,002,435.14	\$4,083,474.87	\$5,879,295.88	\$39,664.39
11-230-100-XXX	Basic Skills - Remedial Instruction	\$1,410,211.28	\$614,344.98	\$711,036.84	\$84,829.46
11-240-100-XXX	Bilingual Education - Instruction	\$918,623.98	\$361,929.98	\$556,269.00	\$425.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$22,540.00	\$6,989.32	\$11,481.25	\$4,069.43
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$235,727.72	\$42,366.43	\$18,742.00	\$174,619.29
11-402-100-XXX	School-Spons. Athletics - Instruction	\$972,961.20	\$405,528.03	\$124,086.45	\$443,346.72
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$257,101.17	\$4,757.76	\$0.00	\$252,343.41
<b>--- UNDISTRIBUTED EXPENDITURES ---</b>					
11-000-100-XXX	Instruction	\$11,679,427.40	\$3,905,141.76	\$7,399,228.22	\$375,057.42
11-000-211-XXX	Attendance and Social Work Services	\$287,594.16	\$95,085.36	\$157,327.52	\$35,181.28
11-000-213-XXX	Health Services	\$1,027,243.40	\$404,712.81	\$600,860.11	\$21,670.48
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$3,253,722.58	\$1,025,195.59	\$1,878,365.27	\$350,161.72
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$3,000,769.96	\$1,271,257.81	\$1,625,866.20	\$103,645.95
11-000-218-XXX	Guidance	\$2,060,771.03	\$847,105.56	\$1,210,248.83	\$3,416.64
11-000-219-XXX	Child Study Teams	\$3,079,887.21	\$1,274,383.00	\$1,745,018.84	\$60,485.37
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$1,995,775.99	\$862,061.90	\$1,048,380.57	\$85,333.52
11-000-222-XXX	Educational Media Serv/School Library	\$755,804.99	\$325,102.25	\$394,832.27	\$35,870.47
11-000-223-XXX	Instructional Staff Training Services	\$156,081.73	\$27,073.67	\$27,241.33	\$101,766.73
11-000-230-XXX	Supp. Serv.-General Administration	\$2,410,613.70	\$1,435,767.67	\$755,861.54	\$218,984.49
11-000-240-XXX	Supp. Serv.-School Administration	\$4,635,768.61	\$2,213,162.39	\$2,296,729.37	\$125,876.85
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$2,368,593.73	\$1,312,627.75	\$982,441.49	\$73,524.49
11-000-261-XXX	Require Maint. for School Facilities	\$2,148,678.35	\$946,825.03	\$712,702.04	\$489,151.28
11-000-262-XXX	Custodial Services	\$6,245,404.40	\$2,618,267.71	\$2,765,078.46	\$862,058.23
11-000-263-XXX	Care and Upkeep of Grounds	\$513,301.36	\$233,096.10	\$197,580.47	\$82,624.79
11-000-266-XXX	Security	\$1,507,240.86	\$655,318.39	\$609,643.76	\$242,278.71
11-000-270-XXX	Student Transportation Services	\$6,496,334.06	\$2,296,808.99	\$4,807,418.21	(\$607,893.14)
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$22,165,906.47	\$11,018,508.45	\$12,640,842.95	(\$1,493,444.93)
<b>TOTAL GENERAL CURRENT EXPENSE</b>					
<b>EXPENDITURES/USES OF FUNDS</b>		<b>126,075,747.88</b>	<b>\$53,736,851.27</b>	<b>\$69,418,178.69</b>	<b>\$2,920,717.92</b>
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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 6 Month Period Ending 12/31/2018

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>*** CAPITAL OUTLAY ***</b>				
12-XXX-XXX-73X Equipment	\$1,155,560.28	\$734,250.57	\$95,525.94	\$325,783.77
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$1,266,660.00	\$1,254,160.00	.00	\$12,500.00
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$2,422,220.28	\$1,988,410.57	\$95,525.94	\$338,283.77
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	128,497,968.16	\$55,725,261.84	\$69,513,704.63	\$3,259,001.69
	=====	=====	=====	=====

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 6 Month Period Ending 12/31/2018

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$89,776,128.00	\$89,776,128.00	.00
1310	Tuition from Individuals	\$98,000.00	\$119,217.46	(\$21,217.46)
1320	Tuition from LEAs Within State		\$4,839.30	(\$4,839.30)
1410	Transp Fees from Individuals		\$5,904.00	(\$5,904.00)
1910	Rents and Royalties		\$8,832.00	(\$8,832.00)
1XXX	Miscellaneous	\$302,000.00	\$293,652.85	\$8,347.15
	TOTAL	\$90,176,128.00	\$90,208,573.61	(\$32,445.61)
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$1,894,809.00	\$1,894,809.00	.00
3131	Extraordinary Aid	\$1,200,000.00	\$1,200,000.00	.00
3132	Categorical Special Education Aid	\$4,600,487.00	\$4,600,487.00	.00
3176	Equalization	\$25,765,094.00	\$25,765,094.00	.00
3177	Categorical Security	\$423,870.00	\$423,870.00	.00
	TOTAL	\$33,884,260.00	\$33,884,260.00	\$0.00
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$127,725.00	\$60,526.95	\$67,198.05
	TOTAL	\$127,725.00	\$60,526.95	\$67,198.05
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
53XX	Sale or Compensation for loss of F/A		\$2,841.30	(\$2,841.30)
	TOTAL	\$0.00	\$2,841.30	(\$2,841.30)
		=====	=====	=====
	TOTAL REVENUES/SOURCES OF FUNDS	124,188,113.00	124,156,201.86	\$31,911.14
		=====	=====	=====

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 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** GENERAL CURRENT EXPENSE ***</b>				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$59,439.53	\$500.00	.00	\$58,939.53
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,755,442.85	\$689,308.45	\$1,007,184.60	\$58,949.80
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,649,075.39	\$4,963,440.03	\$7,112,844.72	\$572,790.64
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,955,057.24	\$3,297,059.34	\$4,894,291.08	(\$236,293.18)
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$10,632,292.52	\$4,493,393.31	\$6,469,209.00	(\$330,309.79)
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$224,140.00	\$93,882.04	\$0.00	\$130,257.96
11-150-100-320 Purchased Prof.-Ed. Services	\$82,634.40	\$10,913.36	\$49,424.64	\$22,296.40
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$378,838.17	\$41,515.60	\$204,273.00	\$133,049.57
11-190-100-340 Purchased Technical Services	\$9,000.00	.00	.00	\$9,000.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$1,002,878.04	\$572,855.94	\$316,825.87	\$113,196.23
11-190-100-610 General Supplies	\$969,315.09	\$658,659.04	\$197,251.16	\$113,404.89
11-190-100-640 Textbooks	\$749,114.17	\$628,430.60	\$10,295.75	\$110,387.82
TOTAL	\$36,467,227.40	\$15,449,957.71	\$20,261,599.82	\$755,669.87
--- SPECIAL EDUCATION - INSTRUCTION ---				
11-202-100-610 General Supplies	\$3,113.74	\$480.17	\$1,633.57	\$1,000.00
TOTAL	\$3,113.74	\$480.17	\$1,633.57	\$1,000.00
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$681,646.01	\$289,168.01	\$392,478.00	\$0.00
11-204-100-106 Other Salaries for Instruction	\$99,176.71	\$45,390.27	\$51,886.44	\$1,900.00
11-204-100-610 General Supplies	\$4,718.49	\$382.38	\$1,144.46	\$3,191.65
TOTAL	\$785,541.21	\$334,940.66	\$445,508.90	\$5,091.65
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$219,440.03	\$89,983.83	\$129,436.20	\$20.00
11-209-100-106 Other Salaries for Instruction	\$69,332.65	\$24,917.71	\$42,411.00	\$2,003.94
11-209-100-610 General supplies	\$3,000.00	\$400.05	.00	\$2,599.95
TOTAL	\$291,772.68	\$115,301.59	\$171,847.20	\$4,623.89
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$295,723.08	\$121,415.88	\$174,307.20	\$0.00
11-212-100-106 Other Salaries for Instruction	\$43,582.00	\$15,788.20	\$27,793.80	.00
11-212-100-610 General supplies	\$6,407.43	\$3,504.74	\$2,202.69	\$700.00
TOTAL	\$345,712.51	\$140,708.82	\$204,303.69	\$700.00
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,453,114.15	\$2,984,340.80	\$4,468,539.60	\$233.75
11-213-100-106 Other Salaries for Instruction	\$57,846.60	\$31,607.64	\$24,438.96	\$1,800.00
11-213-100-610 General supplies	\$8,078.07	\$2,517.87	.00	\$5,560.20
11-213-100-640 Textbooks	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$7,521,038.82	\$3,018,466.31	\$4,492,978.56	\$9,593.95

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Autism:</b>				
11-214-100-101 Salaries of Teachers	\$465,192.18	\$199,711.68	\$264,102.00	\$1,378.50
11-214-100-106 Other Salaries for Instruction	\$31,267.01	\$13,785.41	\$17,481.60	.00
11-214-100-610 General Supplies	\$32,991.45	\$22,605.02	\$1,753.36	\$8,633.07
TOTAL	\$529,450.64	\$236,102.11	\$283,336.96	\$10,011.57
<b>Preschool Disabilities - Part-Time:</b>				
11-215-100-101 Salaries of Teachers	\$83,000.58	\$44,536.38	\$38,464.20	\$0.00
11-215-100-106 Other Salaries for Instruction	\$93,155.13	\$42,989.73	\$48,365.40	\$1,800.00
11-215-100-600 General Supplies	\$2,500.00	\$406.67	.00	\$2,093.33
TOTAL	\$178,655.71	\$87,932.78	\$86,829.60	\$3,893.33
<b>Preschool Disabilities - Full-Time:</b>				
11-216-100-101 Salaries of Teachers	\$282,018.20	\$119,804.60	\$162,213.60	\$0.00
11-216-100-106 Other Salaries for Instruction	\$64,631.63	\$29,737.83	\$30,643.80	\$4,250.00
11-216-100-600 General Supplies	\$500.00	.00	.00	\$500.00
TOTAL	\$347,149.83	\$149,542.43	\$192,857.40	\$4,750.00
TOTAL SPECIAL ED - INSTRUCTION	\$10,002,435.14	\$4,083,474.87	\$5,879,295.88	\$39,664.39
<b>--- Basic Skills/Remedial-Instruction ---</b>				
11-230-100-101 Salaries of Teachers	\$1,410,211.28	\$614,344.98	\$711,036.84	\$84,829.46
TOTAL	\$1,410,211.28	\$614,344.98	\$711,036.84	\$84,829.46
<b>--- Bilingual Education-Instruction ---</b>				
11-240-100-101 Salaries of Teachers	\$918,623.98	\$361,929.98	\$556,269.00	\$425.00
TOTAL	\$918,623.98	\$361,929.98	\$556,269.00	\$425.00
<b>--- Vocational Programs-Local-Instruction ---</b>				
11-3XX-100-500 Other Purchased Serv.(400-500 series)	\$4,500.00	\$0.00	\$1,741.25	\$2,758.75
11-3XX-100-610 General Supplies	\$18,040.00	\$6,989.32	\$9,740.00	\$1,310.68
TOTAL	\$22,540.00	\$6,989.32	\$11,481.25	\$4,069.43
<b>--- School spons.cocurricular activities-Instruction ---</b>				
11-401-100-100 Salaries	\$194,852.00	\$33,699.43	.00	\$161,152.57
11-401-100-600 Supplies and Materials	\$3,500.00	.00	\$3,150.00	\$350.00
11-401-100-800 Other Objects	\$37,375.72	\$8,667.00	\$15,592.00	\$13,116.72
TOTAL	\$235,727.72	\$42,366.43	\$18,742.00	\$174,619.29
<b>--- School sponsored athletics-Instruct. ---</b>				
11-402-100-100 Salaries	\$687,439.00	\$306,032.18	.00	\$381,406.82
11-402-100-500 Purchased Services (300-500 series)	\$154,362.20	\$38,864.22	\$65,041.78	\$50,456.20
11-402-100-600 Supplies and Materials	\$109,510.00	\$51,752.03	\$53,284.04	\$4,473.93
11-402-100-800 Other Objects	\$21,650.00	\$8,879.60	\$5,760.63	\$7,009.77
TOTAL	\$972,961.20	\$405,528.03	\$124,086.45	\$443,346.72
<b>--- Before/After School Programs - Instruction ---</b>				
11-421-100-101 Salaries of Teachers	\$227,101.17	\$4,757.76	\$0.00	\$222,343.41
11-421-100-500 Other Purchased Serv. (400-500 series)	\$20,000.00	.00	.00	\$20,000.00



BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
11-421-100-600 General Supplies	\$10,000.00	.00	.00	\$10,000.00
TOTAL	\$257,101.17	\$4,757.76	\$0.00	\$252,343.41
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$257,101.17	\$4,757.76	\$0.00	\$252,343.41
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$63,000.00	\$33,159.12	.00	\$29,840.88
11-000-100-562 Tuition to Other LEAs within State Special	\$4,776,486.00	\$1,353,725.00	\$3,378,748.90	\$44,012.10
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$722,500.00	\$197,050.00	\$459,450.00	\$66,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	\$3,600.00	\$8,400.00	\$88,000.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$119,254.40	\$1,568.80	\$32,784.20	\$84,901.40
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$5,529,854.00	\$2,316,038.84	\$2,918,737.32	\$295,077.84
11-000-100-569 Tuition - Other	\$368,333.00	.00	\$601,107.80	(\$232,774.80)
TOTAL	\$11,679,427.40	\$3,905,141.76	\$7,399,228.22	\$375,057.42
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$204,874.16	\$86,885.36	\$83,398.80	\$34,590.00
11-000-211-300 Purchased Prof. & Tech. Svc.	\$82,000.00	\$8,200.00	\$73,800.00	.00
11-000-211-800 Other Objects	\$720.00	.00	\$128.72	\$591.28
TOTAL	\$287,594.16	\$95,085.36	\$157,327.52	\$35,181.28
--- Health services ---				
11-000-213-100 Salaries	\$938,418.50	\$375,957.10	\$551,861.40	\$10,600.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$66,400.00	\$18,854.98	\$45,399.02	\$2,146.00
11-000-213-600 Supplies and Materials	\$22,424.90	\$9,900.73	\$3,599.69	\$8,924.48
TOTAL	\$1,027,243.40	\$404,712.81	\$600,860.11	\$21,670.48
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,329,756.50	\$550,420.11	\$673,220.40	\$106,115.99
11-000-216-320 Purchased Prof. Ed. Services	\$1,871,601.51	\$456,986.31	\$1,204,514.03	\$210,101.17
11-000-216-600 Supplies and Materials	\$52,364.57	\$17,789.17	\$630.84	\$33,944.56
TOTAL	\$3,253,722.58	\$1,025,195.59	\$1,878,365.27	\$350,161.72
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$3,000,769.96	\$1,271,257.81	\$1,625,866.20	\$103,645.95
TOTAL	\$3,000,769.96	\$1,271,257.81	\$1,625,866.20	\$103,645.95
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,782,373.42	\$716,184.02	\$1,065,863.40	\$326.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$270,422.72	\$126,080.36	\$144,342.36	.00
11-000-218-600 Supplies and Materials	\$900.00	\$73.13	\$43.07	\$783.80
11-000-218-800 Other Objects	\$7,074.89	\$4,768.05	.00	\$2,306.84
TOTAL	\$2,060,771.03	\$847,105.56	\$1,210,248.83	\$3,416.64
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,658,843.61	\$1,132,768.81	\$1,526,074.80	.00
11-000-219-105 Sal Sec. & Clerical Asst.	\$248,465.26	\$117,562.43	\$120,880.08	\$10,022.75
11-000-219-320 Purchased Prof. - Ed. Services	\$167,578.34	\$23,574.26	\$97,713.38	\$46,290.70

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$3,000.00	\$22.50	\$0.00	\$2,977.50
11-000-219-800 Other Objects	\$2,000.00	\$455.00	\$350.58	\$1,194.42
TOTAL	\$3,079,887.21	\$1,274,383.00	\$1,745,018.84	\$60,485.37
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,527,382.00	\$648,016.12	\$874,365.88	\$5,000.00
11-000-221-104 Salaries Other Prof. Staff	\$60,826.00	\$1,680.00	.00	\$59,146.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$282,268.00	\$112,907.20	\$169,360.80	.00
11-000-221-500 Other Purchased Services (400-500 series)	\$5,000.00	.00	.00	\$5,000.00
11-000-221-600 Supplies and Materials	\$110,272.99	\$99,271.16	.00	\$11,001.83
11-000-221-800 Other Objects	\$10,027.00	\$187.42	\$4,653.89	\$5,185.69
TOTAL	\$1,995,775.99	\$862,061.90	\$1,048,380.57	\$85,333.52
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$675,605.00	\$267,232.40	\$387,305.40	\$21,067.20
11-000-222-600 Supplies and Materials	\$64,699.99	\$44,422.85	\$7,526.87	\$12,750.27
11-000-222-800 Other Objects	\$15,500.00	\$13,447.00	.00	\$2,053.00
TOTAL	\$755,804.99	\$325,102.25	\$394,832.27	\$35,870.47
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$56,307.00	\$520.00	.00	\$55,787.00
11-000-223-320 Purchased Prof. - Ed. Services	\$69,774.73	\$22,774.00	\$11,021.00	\$35,979.73
11-000-223-500 Other Purchased Services (400-500 series)	\$30,000.00	\$3,779.67	\$16,220.33	\$10,000.00
TOTAL	\$156,081.73	\$27,073.67	\$27,241.33	\$101,766.73
--- Support services-general administration ---				
11-000-230-100 Salaries	\$787,481.61	\$394,971.45	\$392,510.16	\$0.00
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$4,800.00	\$2,400.00	\$2,400.00	.00
11-000-230-331 Legal Services	\$218,836.14	\$102,149.98	\$110,991.62	\$5,694.54
11-000-230-332 Audit Fees	\$59,000.00	\$50,000.00	.00	\$9,000.00
11-000-230-334 Architectural/Engineering Services	\$66,493.45	\$32,817.54	\$14,160.00	\$19,515.91
11-000-230-339 Other Purchased Prof. Svc.	\$4,000.00	\$395.00	\$850.00	\$2,755.00
11-000-230-340 Purchased Tech. Services	\$2,000.00	\$1,888.00	.00	\$112.00
11-000-230-530 Communications/Telephone	\$447,416.93	\$191,769.99	\$177,813.06	\$77,833.88
11-000-230-590 Other Purchased Services	\$612,165.41	\$576,490.87	\$25,892.74	\$9,781.80
11-000-230-610 General Supplies	\$57,402.16	\$13,417.43	\$19,070.94	\$24,913.79
11-000-230-630 BOE In-House Training/Meeting Supplies	\$7,800.00	\$450.00	\$2,850.00	\$4,500.00
11-000-230-820 Judgments Against. School District.	\$35,668.00	\$5,133.00	\$7,335.00	\$23,200.00
11-000-230-890 Misc. Expenditures	\$72,550.00	\$37,193.21	\$1,868.36	\$33,488.43
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$26,691.20	\$119.66	\$8,189.14
TOTAL	\$2,410,613.70	\$1,435,767.67	\$755,861.54	\$218,984.49
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,679,400.40	\$1,321,757.24	\$1,357,643.16	.00
11-000-240-104 Salaries Other Prof. Staff	\$465,608.00	\$251,717.15	\$213,890.85	.00
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,159,791.12	\$486,351.60	\$671,129.52	\$2,310.00
11-000-240-1XX Other Salaries	\$19,800.00	\$12,600.00	\$0.00	\$7,200.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$5,000.00	\$2,858.40	.00	\$2,141.60

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-500 Other Purchased Services	\$10,000.00	\$2,596.90	\$4,027.56	\$3,375.54
11-000-240-600 Supplies and Materials	\$138,070.98	\$83,515.12	\$4,602.88	\$49,952.98
11-000-240-800 Other Objects	\$158,098.11	\$51,765.98	\$45,435.40	\$60,896.73
TOTAL	\$4,635,768.61	\$2,213,162.39	\$2,296,729.37	\$125,876.85
--- Central Services ---				
11-000-251-100 Salaries	\$1,139,691.09	\$565,810.73	\$567,990.36	\$5,890.00
11-000-251-330 Purchased Prof. Services	\$104,833.92	\$74,815.98	\$30,017.94	.00
11-000-251-592 Misc Pur Serv (400-500 series )	\$10,455.11	\$5,107.30	\$2,691.22	\$2,656.59
11-000-251-600 Supplies and Materials	\$28,445.00	\$5,996.79	\$2,950.23	\$19,497.98
11-000-251-89X Other Objects	\$15,000.00	\$6,666.23	.00	\$8,333.77
TOTAL	\$1,298,425.12	\$658,397.03	\$603,649.75	\$36,378.34
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$671,459.37	\$349,244.01	\$322,215.36	.00
11-000-252-340 Purchased Technical Services	\$376,709.24	\$300,284.71	\$47,217.90	\$29,206.63
11-000-252-500 Other Pur Serv. (400-500 series )	\$7,000.00	.00	.00	\$7,000.00
11-000-252-600 Supplies and Materials	\$15,000.00	\$4,702.00	\$9,358.48	\$939.52
TOTAL	\$1,070,168.61	\$654,230.72	\$378,791.74	\$37,146.15
TOTAL Cent. Svcs. & Admin IT	\$2,368,593.73	\$1,312,627.75	\$982,441.49	\$73,524.49
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,053,827.75	\$509,125.25	\$519,278.64	\$25,423.86
11-000-261-420 Cleaning, Repair & Maint. Svc	\$631,289.98	\$260,131.66	\$141,284.65	\$229,873.67
11-000-261-610 General Supplies	\$377,688.31	\$168,380.85	\$39,297.96	\$170,009.50
11-000-261-800 Other Objects	\$85,872.31	\$9,187.27	\$12,840.79	\$63,844.25
TOTAL	\$2,148,678.35	\$946,825.03	\$712,702.04	\$489,151.28
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,333,743.97	\$1,597,011.28	\$1,370,751.60	\$365,981.09
11-000-262-107 Salaries of Non-Instructional Aids	\$363,900.00	\$103,874.31	\$1,056.00	\$258,969.69
11-000-262-199 Unused Vac Payment to Term/Ret Staff	\$2,719.73	\$2,719.73	.00	.00
11-000-262-300 Purchased Prof. & Tech. Svc.	\$26,000.00	\$15,827.44	.00	\$10,172.56
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$147,000.00	\$67,776.05	\$58,553.95	\$20,670.00
11-000-262-490 Other Purchased Property Svc.	\$120,122.00	\$45,747.14	\$74,374.86	.00
11-000-262-610 General Supplies	\$342,314.10	\$222,442.06	\$75,904.42	\$43,967.62
11-000-262-621 Energy (Natural Gas)	\$644,336.00	\$111,412.07	\$530,041.93	\$2,882.00
11-000-262-622 Energy (Electricity)	\$1,265,268.60	\$451,457.63	\$654,395.70	\$159,415.27
TOTAL	\$6,245,404.40	\$2,618,267.71	\$2,765,078.46	\$862,058.23
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$422,322.63	\$213,399.03	\$187,306.08	\$21,617.52
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$36,000.00	\$125.00	\$2,818.75	\$33,056.25
11-000-263-610 General Supplies	\$54,978.73	\$19,572.07	\$7,455.64	\$27,951.02
TOTAL	\$513,301.36	\$233,096.10	\$197,580.47	\$82,624.79
--- Security ---				
11-000-266-100 Salaries	\$1,194,710.28	\$448,386.85	\$571,871.88	\$174,451.55

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-266-300 Purchased Prof. & Tech. Svc.	\$193,454.10	\$110,789.10	\$31,279.00	\$51,386.00
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$94,852.00	\$94,696.20	.00	\$155.80
11-000-266-610 General Supplies	\$14,219.48	\$1,446.24	\$175.24	\$12,598.00
11-000-266-800 Other Objects	\$10,005.00	.00	\$6,317.64	\$3,687.36
<b>TOTAL</b>	<b>\$1,507,240.86</b>	<b>\$655,318.39</b>	<b>\$609,643.76</b>	<b>\$242,278.71</b>
<b>TOTAL Oper &amp; Maint of Plant Services</b>	<b>\$10,414,624.97</b>	<b>\$4,453,507.23</b>	<b>\$4,285,004.73</b>	<b>\$1,676,113.01</b>
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$546,348.00	\$190,321.56	\$356,026.44	.00
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,686,129.35	\$610,888.60	\$1,026,878.87	\$48,361.88
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$20,000.00	\$12,558.78	.00	\$7,441.22
11-000-270-199 Unused Vac Payment to Term/Ret Staff	\$1,441.65	\$1,441.65	.00	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$150,834.03	\$42,083.41	\$106,956.59	\$1,794.03
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$14,500.00	\$7,277.00	\$1,906.18	\$5,316.82
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$101,190.67	\$23,170.02	\$30,812.86	\$47,207.79
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$19,000.00	.00	\$17,000.00	\$2,000.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$161,769.90	(\$3,354.32)	\$70,401.25	\$94,722.97
11-000-270-517 Contract Svc (reg std) - ESCs	\$324,439.22	\$65,902.26	\$244,097.74	\$14,439.22
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,838,805.67	\$1,248,316.94	\$2,513,607.48	(\$923,118.75)
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$343,863.05	\$16,482.85	\$294,880.20	\$32,500.00
11-000-270-504 Contr Svc-Aid in Lieu Pymnts-Chrtr Sch Stud	\$44,581.35	\$4,538.85	\$39,442.00	\$600.50
11-000-270-610 General Supplies	\$51,650.34	\$8,534.74	\$17,412.35	\$25,703.25
11-000-270-615 Transportation Supplies	\$188,480.83	\$68,246.65	\$87,996.25	\$32,237.93
11-000-270-800 Misc. Expenditures	\$3,300.00	\$400.00	.00	\$2,900.00
<b>TOTAL</b>	<b>\$6,496,334.06</b>	<b>\$2,296,808.99</b>	<b>\$4,807,418.21</b>	<b>(\$607,893.14)</b>
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,621,250.00	\$693,746.83	\$927,503.17	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,052,496.39	\$33,226.39	\$2,019,270.00	.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$50,000.00	\$16,147.65	\$33,852.35	.00
11-XXX-XXX-250 Unemployment Compensation	\$20,000.00	.00	.00	\$20,000.00
11-XXX-XXX-260 Workman's Compensation	\$805,655.49	\$805,655.49	.00	.00
11-XXX-XXX-270 Health Benefits	\$17,114,139.59	\$9,435,464.19	\$9,192,120.33	(\$1,513,444.93)
11-XXX-XXX-280 Tuition Reimbursement	\$100,000.00	\$31,902.90	\$68,097.10	.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$402,365.00	\$2,365.00	\$400,000.00	.00
<b>TOTAL</b>	<b>\$22,165,906.47</b>	<b>\$11,018,508.45</b>	<b>\$12,640,842.95</b>	<b>(\$1,493,444.93)</b>
<b>Total Undistributed Expenditures</b>	<b>\$75,788,919.99</b>	<b>\$32,767,502.19</b>	<b>\$41,855,667.45</b>	<b>\$1,165,750.35</b>
<b>*** TOTAL CURRENT EXPENSE EXPENDITURES ***</b>	<b>126,075,747.88</b>	<b>\$53,736,851.27</b>	<b>\$69,418,178.69</b>	<b>\$2,920,717.92</b>
<b>*** TOTAL CURRENT EXPENSE EXPENDITURES &amp; TRANSFERS ***</b>	<b>126,075,747.88</b>	<b>\$53,736,851.27</b>	<b>\$69,418,178.69</b>	<b>\$2,920,717.92</b>

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance	
<b>*** CAPITAL OUTLAY ***</b>					
<b>--- EQUIPMENT ---</b>					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$19,196.00	\$18,996.00	.00	\$200.00
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$47,550.80	\$10,018.16	\$11,882.98	\$25,649.66
Undistributed expenses					
12-000-100-730	Instruction	\$5,574.00	\$2,249.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$334.48	\$0.00	\$0.00	\$334.48
12-000-219-730	Support services-students-spec.	\$5,000.00	\$2,679.52	.00	\$2,320.48
12-000-252-730	Admin. Info. Tech.	\$621,409.60	\$518,568.71	\$25,264.89	\$77,576.00
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$96,277.85	\$26,277.85	.00	\$70,000.00
12-000-262-730	Undist. Exp.-Custodial Services	\$65,000.00	\$27,210.00	\$4,036.32	\$33,753.68
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$72,241.72	\$12,400.00	\$35,708.25	\$24,133.47
12-000-266-730	Undist. Exp.-Security	\$163,776.33	\$56,651.83	\$18,633.50	\$88,491.00
Undist. Exp. - Non-instructional Services					
12-000-270-733	School buses - regular	\$59,199.50	\$59,199.50	.00	.00
TOTAL		\$1,155,560.28	\$734,250.57	\$95,525.94	\$325,783.77
<b>--- Facilities acquisition and construction services ---</b>					
12-000-400-334	Architectural/Engineering Services	\$100,500.00	\$100,000.00	.00	\$500.00
12-000-400-450	Construction Services	\$1,062,700.00	\$1,052,700.00	.00	\$10,000.00
12-000-400-800	Other objects	\$2,000.00	.00	.00	\$2,000.00
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	\$101,460.00	.00	.00
Sub Total		\$1,266,660.00	\$1,254,160.00	\$0.00	\$12,500.00
TOTAL		\$1,266,660.00	\$1,254,160.00	\$0.00	\$12,500.00
TOTAL CAPITAL OUTLAY EXPENDITURES		\$2,422,220.28	\$1,988,410.57	\$95,525.94	\$338,283.77

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 6 Month Period Ending 12/31/2018

	Appropriations	Expenditures	Encumbrances	Available Balance
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*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	128,497,968.16	\$55,725,261.84	\$69,513,704.63	\$3,259,001.69

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

For 6 Month Period Ending 12/31/2018

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	ENCUMBRANCES	AVAILABLE BALANCE
11-000-262-620	ELECTRIC UTILITY BH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY CF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY FS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY JF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY LS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY KMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY UHS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY BMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC HC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	ELECTRIC UTILITY ADM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY BH	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY CF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY FS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY HS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY JF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY LS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY WS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY KMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY UHS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY BMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY HC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-000-262-620	GAS UTILITY ADM	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11-999-999-999	PAYROLL NET PAY ADJU	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



1/7 12:55pm

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/18

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ASSETS AND RESOURCES

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

101	Cash in bank		\$667,367.14
	Accounts receivable:		
142	Intergovernmental - Federal	\$11,144.27	
153,154	Other (net of estimated uncollectible of \$____)	\$0.04	
		-----	\$11,144.31

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

301	Estimated Revenues	\$6,653,757.18	
302	Less Revenues	(\$2,241,656.68)	
		-----	\$4,412,100.50

		\$5,090,611.95
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 6 Month Period Ending 12/31/18

=====

LIABILITIES AND FUND EQUITY

=====

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$13,049.90
481	Deferred revenues	(\$12,034.71)
TOTAL LIABILITIES		\$1,015.19

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,892,260.80
601	Appropriations	\$6,653,757.18
602	Less: Expenditures	\$1,564,160.42
603	Encumbrances	\$1,892,260.80
		(\$3,456,421.22)
		\$3,197,335.96
TOTAL FUND BALANCE		\$5,089,596.76
TOTAL LIABILITIES AND FUND EQUITY		\$5,090,611.95

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 6 Month Period Ending 12/31/18

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$433,767.18	\$433,767.18		.00
3XXX	From State Sources	\$2,724,308.00	\$930,725.50		\$1,793,582.50
4XXX	From Federal Sources	\$3,495,682.00	\$877,164.00		\$2,618,518.00
TOTAL REVENUE/SOURCES OF FUNDS		\$6,653,757.18	\$2,241,656.68		\$4,412,100.50
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$433,767.18	\$18,793.80	\$10,645.86	\$404,327.52
STATE PROJECTS:					
	Preschool Education Aid	\$2,293,150.00	\$346,776.23	\$25,994.03	\$1,920,379.74
	Nonpublic textbooks	\$26,433.00	\$22,998.86	\$3,434.14	.00
	Nonpublic auxiliary services	\$201,958.00	.00	\$201,958.00	.00
	Nonpublic handicapped services	\$99,807.00	.00	\$99,807.00	.00
	Nonpublic nursing services	\$48,015.00	\$10,262.81	\$37,752.19	.00
	Nonpublic Technology Aid	\$17,820.00	.00	\$17,820.00	.00
	Nonpublic School Programs	\$37,125.00	.00	\$37,125.00	.00
TOTAL STATE PROJECTS		\$2,724,308.00	\$380,037.90	\$423,890.36	\$1,920,379.74
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$1,108,479.00	\$333,256.76	\$307,592.82	\$467,629.42
	I.D.E.A. Part B (Handicapped)	\$1,815,845.00	\$776,104.39	\$1,039,740.61	.00
	NCLB Title II - Part A/D	\$378,085.00	\$46,719.63	\$84,410.73	\$246,954.64
	NCLB Title III - English Language Enhancement	\$74,655.00	\$5,939.20	\$12,507.94	\$56,207.86
	NCLB Title IV	\$68,378.00	\$827.74	\$1,080.44	\$66,469.82
	Vocational Education	\$50,240.00	\$2,481.00	\$12,392.04	\$35,366.96
	Other Federal Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL PROJECTS		\$3,495,682.00	\$1,165,328.72	\$1,457,724.58	\$872,628.70
*** TOTAL EXPENDITURES ***		\$6,653,757.18	\$1,564,160.42	\$1,892,260.80	\$3,197,335.96

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 6 Month Period Ending 12/31/18

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$433,767.18	\$433,767.18	\$0.00
Total Revenues from Local Sources	\$433,767.18	\$433,767.18	\$0.00
--- STATE SOURCES ---			
3218 Preschool Education Aid	\$2,293,150.00	\$674,455.00	\$1,618,695.00
32XX Other Restricted Entitlements	\$431,158.00	\$256,270.50	\$174,887.50
Total Revenue from State Sources	\$2,724,308.00	\$930,725.50	\$1,793,582.50
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,108,479.00	\$248,110.00	\$860,369.00
4451-55 Title II	\$388,422.00	\$37,191.00	\$351,231.00
4491-94 Title III	\$74,655.00	\$1,311.00	\$73,344.00
4471-74 Title IV	\$58,041.00	\$682.00	\$57,359.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,815,845.00	\$587,389.00	\$1,228,456.00
4430-39 Vocational Education	\$50,240.00	\$2,481.00	\$47,759.00
Total Revenues from Federal Sources	\$3,495,682.00	\$877,164.00	\$2,618,518.00
TOTAL REVENUES/SOURCES OF FUNDS	\$6,653,757.18	\$2,241,656.68	\$4,412,100.50

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 6 Month Period Ending 12/31/18

	Appropriations	Expenditures	Encumbrances	Available Balance
State Projects:				
PRESCHOOL EDUCATION AID				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$985,002.00	\$244,496.66	.00	\$740,505.34
20-218-100-106 Other Sal. For Instruction	\$317,752.00	\$102,279.57	\$2,785.82	\$212,686.61
20-218-100-600 General Supplies	\$87,400.00	.00	\$23,208.21	\$64,191.79
TOTAL Instruction	\$1,390,154.00	\$346,776.23	\$25,994.03	\$1,017,383.74
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$12,140.00	.00	.00	\$12,140.00
20-218-200-103 Salaries of Program Directors	\$14,870.00	.00	.00	\$14,870.00
20-218-200-104 Salaries of Other Professional Staff	\$87,028.00	.00	.00	\$87,028.00
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$28,833.00	.00	.00	\$28,833.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$12,882.00	.00	.00	\$12,882.00
20-218-200-176 Salaries of Master Teachers	\$6,490.00	.00	.00	\$6,490.00
20-218-200-200 Personal Services - Employee Benefits	\$676,753.00	.00	.00	\$676,753.00
20-218-200-511 Contr. Trans. Serv. (Bet. Home & Sch)	\$50,000.00	.00	.00	\$50,000.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$14,000.00	.00	.00	\$14,000.00
TOTAL Support Services	\$902,996.00	\$0.00	\$0.00	\$902,996.00
TOTAL PRESCHOOL EDUCATION AID	\$2,293,150.00	\$346,776.23	\$25,994.03	\$1,920,379.74
Other State Projects:				
PRESCHOOL EXPANSION GRANT				
TOTAL OTHER STATE PROJECTS	\$2,293,150.00	\$346,776.23	\$25,994.03	\$1,920,379.74
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$4,360,607.18	\$1,217,384.19	\$1,866,266.77	\$1,276,956.22
TOTAL EXPENDITURE	\$6,653,757.18	\$1,564,160.42	\$1,892,260.80	\$3,197,335.96

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

Special Revenue Fund - Fund 20  
For 6 Month Period Ending 12/31/18

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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1/7 12:55pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Capital Projects Fund - Fund 30  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/18

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

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

101	Cash in bank	\$818,455.78
-----	--------------	--------------

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

302	Less Revenues	(\$1,140,000.00) *
		(\$1,140,000.00)

	Total assets and resources <span style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;"></span>
	(\$321,544.22)



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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 6 Month Period Ending 12/31/18

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year			\$60,645.00	'
754	Reserve for encumbrances - Prior Year			\$112,620.38	'
750,751,752,76X	Other reserves			\$24,975,784.76	'
601	Appropriations		\$1,568,767.54	"	
602	Less : Expenditures	\$750,311.76	'		
603	Encumbrances	\$173,265.38	"	(\$923,577.14)	
				\$645,190.40	.
	Total Appropriated			\$25,794,240.54	

--- Unappropriated ---

770	Fund balance			(\$24,722,405.14)	'
303	Budgeted Fund Balance			(\$1,393,379.62)	'

TOTAL FUND BALANCE (\$321,544.22)

TOTAL LIABILITIES AND FUND EQUITY (\$321,544.22)

=====

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 6 Month Period Ending 12/31/18

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
52XX Transfers from other funds		\$1,140,000.00		(\$1,140,000.00)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$1,140,000.00		(\$1,140,000.00)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>*** EXPENDITURES ***</b>				
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-334 Architectural/Engineering Services	\$161,730.00	\$11,200.00	\$54,636.00	\$95,894.00
30-000-4XX-450 Construction services	\$1,407,037.54	\$739,111.76	\$118,629.38	\$549,296.40
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fac.acq.and constr. serv.	\$1,568,767.54	\$750,311.76	\$173,265.38	\$645,190.40
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	\$1,568,767.54	\$750,311.76	\$173,265.38	\$645,190.40
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
*** TOTAL EXPENDITURES AND TRANSFERS	\$1,568,767.54	\$750,311.76	\$173,265.38	\$645,190.40
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

Capital Projects Fund - Fund 30  
For 6 Month Period Ending 12/31/18

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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1/7 12:55pm

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/18

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

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

101	Cash in bank	(\$1,207,274.77) *
121	Tax levy receivable	\$1,383,683.00 *
	Accounts receivable:	
141	Intergovernmental - State	\$47,311.00 *
		\$47,311.00

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

301	Estimated Revenues	\$2,881,985.00 *
302	Less Revenues	(\$2,881,985.00) *
		\$223,719.23
	Total assets and resources	\$223,719.23

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

Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 6 Month Period Ending 12/31/18

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$223,718.74
	Reserved fund balance:		
601	Appropriations	\$2,932,350.00	
602	Less : Expenditures	\$2,708,631.26	
603	Encumbrances	\$223,718.74	(\$2,932,350.00)
	Total Appropriated		\$223,718.74

--- Unappropriated ---

770	Fund Balance		\$50,365.49
303	Budgeted Fund Balance		(\$50,365.00)

TOTAL FUND BALANCE		\$223,719.23
TOTAL LIABILITIES AND FUND EQUITY		\$223,719.23

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$2,932,350.00	\$2,932,350.00	\$0.00
Revenues	(\$2,881,985.00)	(\$2,881,985.00)	\$0.00
	\$50,365.00	\$50,365.00	\$0.00
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$50,365.00	\$50,365.00	\$0.00
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$50,365.00	\$50,365.00	\$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 6 Month Period Ending 12/31/18

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
		_____	_____	_____	_____
*** REVENUES/SOURCES OF FUNDS ***					
--- Local Sources ---					
1210	Local tax levy	\$2,767,366.00	\$2,767,366.00		.00
	Total Local Sources	<u>\$2,767,366.00</u>	<u>\$2,767,366.00</u>		<u>\$0.00</u>
--- State Sources ---					
3160	Debt service aid Type II	\$114,619.00	\$114,619.00		.00
	Total State Sources	<u>\$114,619.00</u>	<u>\$114,619.00</u>		<u>\$0.00</u>
	TOTAL REVENUE/SOURCES OF FUNDS	<u>\$2,881,985.00</u>	<u>\$2,881,985.00</u>		<u>\$0.00</u>

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

Debt Service Fund - Fund 40  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 6 Month Period Ending 12/31/18

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	-----	-----	-----
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$757,350.00	\$757,350.00	.00
40-701-510-910 Redemption of Principal	\$2,175,000.00	\$2,175,000.00	.00
	-----	-----	-----
TOTAL	\$2,932,350.00	\$2,932,350.00	\$0.00
	=====	=====	=====
	-----	-----	-----
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$2,932,350.00	\$2,932,350.00	\$0.00
	=====	=====	=====
*** TOTAL USES OF FUNDS ***	\$2,932,350.00	\$2,932,350.00	\$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 6 Month Period Ending 12/31/18

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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