

10/8 11:50am  
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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 3 Month Period Ending 09/30/2025

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ASSETS AND RESOURCES

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

101	Cash in bank		\$27,536,408.86
116	Capital reserve Account		\$10,285.16
118	Investments - Cur. Exp. Emergency Rsrv.		\$725,000.00
121	Tax levy receivable		\$83,569,205.84
	Accounts receivable:		
141	Intergovernmental - State	\$54,145,076.21	
153,154	Other (net of est uncollectible of \$ _____)	(\$643,526.25)	
			\$53,501,549.96

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

301	Estimated Revenues	\$173,558,150.00	
302	Less Revenues	(\$173,799,871.98)	
			(\$241,721.98)

Total assets and resources

\$165,100,727.84

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TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/2025

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LIABILITIES AND FUND EQUITY

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

402	Interfund Accounts Payable	\$1,107,525.82
421	Accounts Payable	\$137,312.92

TOTAL LIABILITIES

\$1,244,838.74

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FUND BALANCE

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

753	Reserve for Encumbrances - Current Year	\$122,939,613.14
754	Reserve for Encumbrance - Prior Year	\$2,114,087.92
	Reserved fund balance:	
761	Capital reserve account -	\$3,319,315.65
		\$3,319,315.65
766	Reserve for Current Expense Emergencies	\$725,000.00
		\$725,000.00
764	Reserve for Maintenance	\$950,000.00
		\$950,000.00
601	Appropriations	\$179,120,193.27
602	Less : Expenditures	\$30,792,097.72
603	Encumbrances	\$125,053,701.06
		(\$155,845,798.78)
		\$23,274,394.49

Total Appropriated

\$153,322,411.20

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

770	Unreserved Fund Balance -	\$13,025,168.90
303	Budgeted Fund Balance	(\$2,491,691.00)

TOTAL FUND BALANCE

\$163,855,889.10

TOTAL LIABILITIES AND FUND EQUITY

\$165,100,727.84

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BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/2025

## RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$179,120,193.27	\$155,845,798.78	\$23,274,394.49
Revenues	(\$173,558,150.00)	(\$173,799,871.98)	\$241,721.98
	\$5,562,043.27	(\$17,954,073.20)	\$23,516,116.47
Less: Adjust for prior year encumb.	(\$3,070,352.27)	(\$3,070,352.27)	
Budgeted Fund Balance	\$2,491,691.00	(\$21,024,425.47)	\$23,516,116.47
Recapitulation of Budgeted Fund Balance by Subfund Fund 10 (includes 10, 11, 12, and 13)	\$2,491,691.00	(\$21,024,425.47)	\$23,516,116.47
TOTAL Budgeted Fund Balance	\$2,491,691.00	(\$21,024,425.47)	\$23,516,116.47

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 3 Month Period Ending 09/30/2025

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>				
1XXX From Local Sources	\$110,454,503.00	\$110,608,735.62		(\$154,232.62)
3XXX From State Sources	\$63,071,517.00	\$63,163,220.34		(\$91,703.34)
4XXX From Federal Sources	\$32,130.00	\$27,916.02		\$4,213.98
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>	<b>\$173,558,150.00</b>	<b>\$173,799,871.98</b>		<b>(\$241,721.98)</b>
<b>*** EXPENDITURES ***</b>				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>--- CURRENT EXPENSE ---</b>				
11-1XX-100-XXX Regular Programs - Instruction	\$47,448,531.26	\$5,839,782.03	\$37,779,998.27	\$3,828,750.96
11-2XX-100-XXX Special Education - Instruction	\$11,749,199.83	\$1,224,682.01	\$10,451,971.57	\$72,546.25
11-230-100-XXX Basic Skills - Remedial Instruction	\$819,101.97	\$82,312.94	\$736,789.03	\$0.00
11-240-100-XXX Bilingual Education - Instruction	\$617,442.16	\$50,168.20	\$479,429.66	\$87,844.30
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$14,238.00	\$0.00	\$4,129.45	\$10,108.55
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$265,067.00	\$1,712.50	\$241,164.50	\$22,190.00
11-402-100-XXX School-Spons. Athletics - Instruction	\$1,052,185.01	\$102,525.61	\$878,740.22	\$70,919.18
11-4XX-100-XXX Other Instrc. Programs - Instruction	\$435,521.48	\$37,354.30	\$356,494.48	\$41,672.70
<b>--- UNDISTRIBUTED EXPENDITURES ---</b>				
11-000-100-XXX Instruction	\$18,379,908.00	\$132,565.10	\$15,266,102.09	\$2,981,240.81
11-000-211-XXX Attendance and Social Work Services	\$240,003.60	\$26,761.65	\$167,535.25	\$45,706.70
11-000-213-XXX Health Services	\$1,483,496.46	\$148,509.90	\$1,274,660.20	\$60,326.36
11-000-216-XXX Speech, OT,PT & Related Svcs	\$4,538,295.04	\$434,243.65	\$3,874,664.80	\$229,386.59
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$3,340,186.55	\$466,939.15	\$2,873,241.15	\$6.25
11-000-218-XXX Guidance	\$2,812,290.88	\$338,681.01	\$2,469,477.91	\$4,131.96
11-000-219-XXX Child Study Teams	\$3,708,730.35	\$453,859.91	\$3,183,969.80	\$70,900.64
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,449,159.82	\$503,687.55	\$1,942,079.27	\$3,393.00
11-000-222-XXX Educational Media Serv/School Library	\$727,067.90	\$80,522.46	\$603,690.35	\$42,855.09
11-000-223-XXX Instructional Staff Training Services	\$79,639.00	\$300.00	\$39,633.54	\$39,705.46
11-000-230-XXX Supp. Serv.-General Administration	\$3,942,762.45	\$1,497,964.53	\$1,415,190.24	\$1,029,607.68
11-000-240-XXX Supp. Serv.-School Administration	\$5,797,733.45	\$1,222,234.00	\$4,444,141.70	\$131,357.75
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$2,400,146.35	\$567,819.15	\$1,556,409.34	\$275,917.86
11-000-261-XXX Require Maint. for School Facilities	\$2,254,189.33	\$431,491.55	\$1,332,086.31	\$490,611.47
11-000-262-XXX Custodial Services	\$7,223,590.49	\$1,668,281.78	\$5,457,783.23	\$97,525.48
11-000-263-XXX Care and Upkeep of Grounds	\$358,345.46	\$62,984.54	\$227,352.35	\$68,008.57
11-000-266-XXX Security	\$2,743,612.42	\$253,216.25	\$1,727,927.45	\$762,468.72
11-000-270-XXX Student Transportation Services	\$14,928,787.29	\$789,057.60	\$3,015,810.38	\$11,123,919.31
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$33,092,354.65	\$9,545,673.56	\$22,142,780.08	\$1,403,901.01
<b>TOTAL GENERAL CURRENT EXPENSE</b>				
<b>EXPENDITURES/USES OF FUNDS</b>	<b>\$172,901,586.20</b>	<b>\$25,963,330.93</b>	<b>\$123,943,252.62</b>	<b>\$22,995,002.65</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 3 Month Period Ending 09/30/2025

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
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*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$667,119.83	\$280,369.45	\$133,183.02	\$253,567.36
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$5,551,487.24	\$4,548,397.34	\$977,265.42	\$25,824.48
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 TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	 \$6,218,607.07	 \$4,828,766.79	 \$1,110,448.44	 \$279,391.84
	=====	=====	=====	=====
 TOTAL GENERAL FUND EXPENDITURES	 \$179,120,193.27	 \$30,792,097.72	 \$125,053,701.06	 \$23,274,394.49
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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 3 Month Period Ending 09/30/2025

	ESTIMATED	ACTUAL	UNREALIZED
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--- LOCAL SOURCES ---			
1210 Local Tax Levy - Base Budget	\$110,248,892.00	\$110,248,892.00	.00
1310 Tuition from Individuals	\$55,611.00	.00	\$55,611.00
1410 Transp Fees from Individuals		\$300.00	(\$300.00)
1510 Interest		\$230,766.20	(\$230,766.20)
1910 Rents and Royalties		\$63,435.00	(\$63,435.00)
1XXX Miscellaneous	\$150,000.00	\$65,342.42	\$84,657.58
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TOTAL LOCAL	\$110,454,503.00	\$110,608,735.62	(\$154,232.62)
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--- STATE SOURCES ---			
3121 Categorical Transportation Aid	\$2,813,317.00	\$2,813,317.00	.00
3131 Extraordinary Aid	\$2,726,082.00	\$2,726,082.00	.00
3132 Categorical Special Education Aid	\$11,577,015.00	\$11,577,015.00	.00
3176 Equalization	\$38,781,607.00	\$38,873,015.00	(\$91,408.00)
3177 Categorical Security	\$2,898,496.00	\$2,898,496.00	.00
3190 Other Unrestricted State Aid	\$4,275,000.00	\$4,275,000.00	.00
3301 State Reimbursement for Menstrual Products		\$295.34	(\$295.34)
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TOTAL	\$63,071,517.00	\$63,163,220.34	(\$91,703.34)
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--- FEDERAL SOURCES ---			
4200 Federal Grants including Medicaid Reimbursement	\$32,130.00	\$27,916.02	\$4,213.98
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TOTAL	\$32,130.00	\$27,916.02	\$4,213.98
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--- OTHER FINANCING SOURCES ---			
TOTAL REVENUES/SOURCES OF FUNDS	\$173,558,150.00	\$173,799,871.98	(\$241,721.98)
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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 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-936 Local Contrib-Tfr to Spc Rev-Inclusion	\$756,470.00	\$756,470.00	.00	.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,950,336.27	\$170,867.10	\$1,774,987.07	\$4,482.10
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$14,661,694.54	\$1,403,282.52	\$13,256,536.08	\$1,875.94
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$9,903,762.61	\$920,517.16	\$8,980,933.40	\$2,312.05
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,868,938.96	\$1,193,568.03	\$11,669,631.05	\$5,739.88
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$460,000.00	\$40,310.29	\$419,689.71	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$50,941.00	.00	\$30,730.64	\$20,210.36
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$52,218.98	\$5,049.20	\$47,169.78	.00
11-190-100-320 Purchased Prof.-Ed. Services	\$2,775,639.36	\$350.00	\$36,150.36	\$2,739,139.00
11-190-100-340 Purchased Technical Services	\$970,645.50	\$653,610.17	\$162,902.43	\$154,132.90
11-190-100-500 Other Purch. Serv. (400-500 series)	\$1,200,423.13	\$223,688.61	\$596,069.52	\$380,665.00
11-190-100-610 General Supplies	\$1,441,513.47	\$401,981.45	\$700,587.51	\$338,944.51
11-190-100-640 Textbooks	\$355,947.44	\$70,087.50	\$104,610.72	\$181,249.22
<b>TOTAL</b>	<b>\$47,448,531.26</b>	<b>\$5,839,782.03</b>	<b>\$37,779,998.27</b>	<b>\$3,828,750.96</b>
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities Mild or Moderate:				
11-204-100-101 Salaries of Teachers	\$791,431.32	\$92,102.50	\$699,328.82	\$0.00
11-204-100-106 Other Salaries for Instruction	\$64,808.73	\$8,310.45	\$56,498.28	.00
11-204-100-610 General Supplies	\$2,500.00	.00	\$203.30	\$2,296.70
<b>TOTAL</b>	<b>\$858,740.05</b>	<b>\$100,412.95</b>	<b>\$756,030.40</b>	<b>\$2,296.70</b>
Emotional Regulation Impairment:				
11-209-100-101 Salaries of Teachers	\$382,516.66	\$40,641.50	\$341,875.16	\$0.00
11-209-100-106 Other Salaries for Instruction	\$61,016.48	\$5,751.84	\$55,264.64	.00
11-209-100-610 General supplies	\$3,000.00	.00	.00	\$3,000.00
<b>TOTAL</b>	<b>\$446,533.14</b>	<b>\$46,393.34</b>	<b>\$397,139.80</b>	<b>\$3,000.00</b>
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$386,907.18	\$54,801.90	\$332,105.28	\$0.00
11-212-100-106 Other Salaries for Instruction	\$87,453.22	\$8,458.80	\$78,994.42	.00
11-212-100-610 General supplies	\$63,900.00	\$9,319.86	\$18,797.64	\$35,782.50
<b>TOTAL</b>	<b>\$538,260.40</b>	<b>\$72,580.56</b>	<b>\$429,897.34</b>	<b>\$35,782.50</b>
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$7,568,086.54	\$728,450.00	\$6,835,749.75	\$3,886.79
11-213-100-106 Other Salaries for Instruction	\$60,260.48	\$5,169.52	\$55,090.96	.00
11-213-100-610 General supplies	\$2,000.00	.00	\$221.10	\$1,778.90
<b>TOTAL</b>	<b>\$7,630,347.02</b>	<b>\$733,619.52</b>	<b>\$6,891,061.81</b>	<b>\$5,665.69</b>
Autism:				
11-214-100-101 Salaries of Teachers	\$1,298,574.61	\$165,150.20	\$1,133,424.41	\$0.00
11-214-100-106 Other Salaries for Instruction	\$32,106.74	\$3,102.10	\$29,004.64	.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-214-100-610 General Supplies	\$42,324.09	\$4,853.43	\$27,421.01	\$10,049.65
<b>TOTAL</b>	<b>\$1,373,005.44</b>	<b>\$173,105.73</b>	<b>\$1,189,850.06</b>	<b>\$10,049.65</b>
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$800,389.56	\$81,883.21	\$707,413.06	\$11,093.29
11-216-100-106 Other Salaries for Instruction	\$96,924.22	\$16,686.70	\$80,237.52	.00
11-216-100-600 General Supplies	\$5,000.00	.00	\$341.58	\$4,658.42
<b>TOTAL</b>	<b>\$902,313.78</b>	<b>\$98,569.91</b>	<b>\$787,992.16</b>	<b>\$15,751.71</b>
<b>TOTAL SPECIAL ED - INSTRUCTION</b>	<b>\$11,749,199.83</b>	<b>\$1,224,682.01</b>	<b>\$10,451,971.57</b>	<b>\$72,546.25</b>
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$819,101.97	\$82,312.94	\$736,789.03	\$0.00
<b>TOTAL</b>	<b>\$819,101.97</b>	<b>\$82,312.94</b>	<b>\$736,789.03</b>	<b>\$0.00</b>
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$617,442.16	\$50,168.20	\$479,429.66	\$87,844.30
<b>TOTAL</b>	<b>\$617,442.16</b>	<b>\$50,168.20</b>	<b>\$479,429.66</b>	<b>\$87,844.30</b>
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv.(400-500 series)	\$3,000.00	\$0.00	\$0.00	\$3,000.00
11-3XX-100-610 General Supplies	\$11,238.00	\$0.00	\$4,129.45	\$7,108.55
<b>TOTAL</b>	<b>\$14,238.00</b>	<b>\$0.00</b>	<b>\$4,129.45</b>	<b>\$10,108.55</b>
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$241,287.00	\$1,712.50	\$239,574.50	.00
11-401-100-600 Supplies and Materials	\$3,100.00	.00	.00	\$3,100.00
11-401-100-800 Other Objects	\$20,680.00	.00	\$1,590.00	\$19,090.00
<b>TOTAL</b>	<b>\$265,067.00</b>	<b>\$1,712.50</b>	<b>\$241,164.50</b>	<b>\$22,190.00</b>
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$729,411.00	\$41,916.00	\$687,445.00	\$50.00
11-402-100-500 Purchased Services (300-500 series)	\$182,132.94	\$47,179.79	\$94,847.87	\$40,105.28
11-402-100-600 Supplies and Materials	\$112,219.50	\$2,298.30	\$92,463.66	\$17,457.54
11-402-100-800 Other Objects	\$28,421.57	\$11,131.52	\$3,983.69	\$13,306.36
<b>TOTAL</b>	<b>\$1,052,185.01</b>	<b>\$102,525.61</b>	<b>\$878,740.22</b>	<b>\$70,919.18</b>
--- Other Supplemental/At-Risk Programs - Instruction ---				
11-424-100-101 Salaries of Teachers	\$435,521.48	\$37,354.30	\$356,494.48	\$41,672.70
<b>TOTAL</b>	<b>\$435,521.48</b>	<b>\$37,354.30</b>	<b>\$356,494.48</b>	<b>\$41,672.70</b>
<b>TOTAL OTHER Supplemental/At-Risk</b>	<b>\$435,521.48</b>	<b>\$37,354.30</b>	<b>\$356,494.48</b>	<b>\$41,672.70</b>
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$50,000.00	.00	.00	\$50,000.00
11-000-100-562 Tuition to Other LEAs within State Special	\$6,475,059.00	.00	\$6,060,848.38	\$414,210.62
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$911,000.00	.00	.00	\$911,000.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$40,000.00	.00	.00	\$40,000.00



BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$170,000.00	\$95.10	\$855.90	\$169,049.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$9,024,326.00	\$30,497.00	\$7,723,955.81	\$1,269,873.19
11-000-100-568 Tuition - State Facilities	\$692,940.00	\$69,294.00	\$623,646.00	.00
11-000-100-569 Tuition - Other	\$1,016,583.00	\$32,679.00	\$856,796.00	\$127,108.00
TOTAL	\$18,379,908.00	\$132,565.10	\$15,266,102.09	\$2,981,240.81
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$234,598.60	\$26,404.65	\$162,987.25	\$45,206.70
11-000-211-800 Other Objects	\$5,405.00	\$357.00	\$4,548.00	\$500.00
TOTAL	\$240,003.60	\$26,761.65	\$167,535.25	\$45,706.70
--- Health services ---				
11-000-213-100 Salaries	\$1,200,029.46	\$105,751.80	\$1,044,653.84	\$49,623.82
11-000-213-175 Salaries of Social Service Coordinators	\$203,385.00	\$32,149.10	\$171,235.90	.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$66,685.00	\$10,609.00	\$53,021.00	\$3,055.00
11-000-213-600 Supplies and Materials (600-615)	\$13,397.00	.00	\$5,749.46	\$7,647.54
TOTAL	\$1,483,496.46	\$148,509.90	\$1,274,660.20	\$60,326.36
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$2,229,927.95	\$243,448.99	\$1,986,478.96	.00
11-000-216-320 Purchased Prof. Ed. Services	\$2,220,824.48	\$187,729.01	\$1,843,250.47	\$189,845.00
11-000-216-600 Supplies and Materials	\$87,542.61	\$3,065.65	\$44,935.37	\$39,541.59
TOTAL	\$4,538,295.04	\$434,243.65	\$3,874,664.80	\$229,386.59
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$3,340,186.55	\$466,939.15	\$2,873,241.15	\$6.25
TOTAL	\$3,340,186.55	\$466,939.15	\$2,873,241.15	\$6.25
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$2,485,175.67	\$275,481.15	\$2,209,694.52	.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$320,915.21	\$61,298.65	\$259,616.56	.00
11-000-218-600 Supplies and Materials	\$600.00	.00	\$166.83	\$433.17
11-000-218-800 Other Objects	\$5,600.00	\$1,901.21	.00	\$3,698.79
TOTAL	\$2,812,290.88	\$338,681.01	\$2,469,477.91	\$4,131.96
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$3,261,866.42	\$402,981.90	\$2,828,199.52	\$30,685.00
11-000-219-105 Sal Sec. & Clerical Asst.	\$269,363.93	\$50,130.51	\$219,233.42	.00
11-000-219-11X Other Salaries	\$4,500.00	\$747.50	\$3,752.50	.00
11-000-219-320 Purchased Prof. - Ed. Services	\$162,500.00	.00	\$127,125.36	\$35,374.64
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$9,000.00	\$0.00	\$4,698.00	\$4,302.00
11-000-219-800 Other Objects	\$1,500.00	.00	\$961.00	\$539.00
TOTAL	\$3,708,730.35	\$453,859.91	\$3,183,969.80	\$70,900.64
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$2,017,296.32	\$418,519.75	\$1,598,776.57	.00
11-000-221-104 Salaries Other Prof. Staff	\$60,000.00	.00	\$60,000.00	.00
11-000-221-105 Sal Sec. & Clerical Asst.	\$300,190.12	\$62,796.76	\$237,393.36	.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-221-600 Supplies and Materials	\$68,280.38	\$22,371.04	\$45,909.34	.00
11-000-221-800 Other Objects	\$3,393.00	.00	.00	\$3,393.00
<b>TOTAL</b>	<b>\$2,449,159.82</b>	<b>\$503,687.55</b>	<b>\$1,942,079.27</b>	<b>\$3,393.00</b>
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$701,243.56	\$63,062.10	\$600,549.99	\$37,631.47
11-000-222-600 Supplies and Materials	\$25,824.34	\$17,460.36	\$3,140.36	\$5,223.62
<b>TOTAL</b>	<b>\$727,067.90</b>	<b>\$80,522.46</b>	<b>\$603,690.35</b>	<b>\$42,855.09</b>
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,147.00	.00	\$31,147.00	.00
11-000-223-320 Purchased Prof. - Ed. Services	\$33,492.00	\$300.00	\$286.54	\$32,905.46
11-000-223-500 Other Purchased Services (400-500 series)	\$15,000.00	.00	\$8,200.00	\$6,800.00
<b>TOTAL</b>	<b>\$79,639.00</b>	<b>\$300.00</b>	<b>\$39,633.54</b>	<b>\$39,705.46</b>
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,081,139.80	\$271,553.00	\$809,586.80	\$0.00
11-000-230-109 Salaries - Governance Staff (BOE Direct Reports)	\$5,223.65	\$1,302.75	\$3,920.90	.00
11-000-230-331 Legal Services	\$818,202.73	\$53,928.00	\$347,627.16	\$416,647.57
11-000-230-332 Audit Fees	\$70,200.00	.00	.00	\$70,200.00
11-000-230-334 Architectural/Engineering Services	\$65,000.00	.00	\$17,810.00	\$47,190.00
11-000-230-339 Other Purchased Prof. Svc.	\$17,675.00	\$5,015.00	\$10,775.00	\$1,885.00
11-000-230-340 Purchased Tech. Services	\$4,000.00	\$1,888.00	.00	\$2,112.00
11-000-230-530 Communications/Telephone	\$358,902.32	\$50,577.20	\$196,365.83	\$111,959.29
11-000-230-580 Travel - All Other	\$33,000.00	\$6,439.88	\$735.96	\$25,824.16
11-000-230-590 Misc Purchased Services (400-500)	\$1,151,880.34	\$1,067,777.67	\$14,861.63	\$69,241.04
11-000-230-610 General Supplies	\$24,847.99	\$6,653.68	\$5,930.38	\$12,263.93
11-000-230-630 BOE In-House Training/Meeting Supplies	\$1,500.00	.00	\$1,500.00	.00
11-000-230-820 Judgments Against. School District.	\$258,800.00	.00	.00	\$258,800.00
11-000-230-890 Misc. Expenditures	\$22,000.00	\$4,674.37	\$6,076.58	\$11,249.05
11-000-230-895 BOE Membership Dues and Fees	\$30,390.62	\$28,154.98	.00	\$2,235.64
<b>TOTAL</b>	<b>\$3,942,762.45</b>	<b>\$1,497,964.53</b>	<b>\$1,415,190.24</b>	<b>\$1,029,607.68</b>
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$3,210,364.84	\$757,826.15	\$2,452,538.69	.00
11-000-240-104 Salaries Other Prof. Staff	\$784,739.69	\$207,830.09	\$576,909.60	.00
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,460,903.49	\$150,385.18	\$1,309,272.65	\$1,245.66
11-000-240-1XX Other Salaries	\$6,000.00	\$0.00	\$6,000.00	\$0.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$5,000.00	.00	.00	\$5,000.00
11-000-240-500 Other Purchased Services (400-500 series)	\$15,676.10	\$390.90	\$9,609.10	\$5,676.10
11-000-240-600 Supplies and Materials	\$177,172.74	\$100,048.63	\$43,567.35	\$33,556.76
11-000-240-800 Other Objects	\$137,876.59	\$5,753.05	\$46,244.31	\$85,879.23
<b>TOTAL</b>	<b>\$5,797,733.45</b>	<b>\$1,222,234.00</b>	<b>\$4,444,141.70</b>	<b>\$131,357.75</b>
--- Central Services ---				
11-000-251-100 Salaries	\$975,331.99	\$239,609.25	\$735,722.74	.00
11-000-251-330 Purchased Prof. Services	\$146,101.45	\$44,505.33	\$76,662.90	\$24,933.22
11-000-251-592 Misc Pur Serv (400-500 series )	\$21,000.00	\$2,133.27	\$5,006.69	\$13,860.04

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-251-600 Supplies and Materials	\$69,692.38	\$4,838.17	\$7,860.55	\$56,993.66
11-000-251-89X Other Objects	\$15,000.00	\$450.00	\$4,012.12	\$10,537.88
<b>TOTAL</b>	<b>\$1,227,125.82</b>	<b>\$291,536.02</b>	<b>\$829,265.00</b>	<b>\$106,324.80</b>
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$1,070,409.74	\$278,847.07	\$711,995.19	\$79,567.48
11-000-252-500 Other Pur Serv. (400-500 series )	\$79,822.79	.00	.00	\$79,822.79
11-000-252-600 Supplies and Materials	\$22,788.00	(\$2,563.94)		
			\$15,149.15	\$10,202.79
<b>TOTAL</b>	<b>\$1,173,020.53</b>	<b>\$276,283.13</b>	<b>\$727,144.34</b>	<b>\$169,593.06</b>
<b>TOTAL Cent. Svcs. &amp; Admin IT</b>	<b>\$2,400,146.35</b>	<b>\$567,819.15</b>	<b>\$1,556,409.34</b>	<b>\$275,917.86</b>
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,279,153.86	\$294,804.07	\$984,349.79	.00
11-000-261-199 Unused Vac Payment to Term/Ret Staff	\$9,255.87	\$9,255.87	.00	.00
11-000-261-420 Cleaning, Repair & Maint. Svc	\$512,743.92	\$27,318.87	\$268,801.30	\$216,623.75
11-000-261-610 General Supplies	\$320,204.90	\$25,467.86	\$68,410.03	\$226,327.01
11-000-261-800 Other Objects	\$132,830.78	\$74,644.88	\$10,525.19	\$47,660.71
<b>TOTAL</b>	<b>\$2,254,189.33</b>	<b>\$431,491.55</b>	<b>\$1,332,086.31</b>	<b>\$490,611.47</b>
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,756,311.16	\$772,239.20	\$2,941,098.37	\$42,973.59
11-000-262-107 Salaries of Non-Instructional Aids	\$337,706.00	\$5,379.32	\$331,967.24	\$359.44
11-000-262-300 Purchased Prof. & Tech. Svc.	\$34,000.00	\$21,483.64	\$8,550.00	\$3,966.36
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$160,000.00	\$62,500.00	\$62,500.00	\$35,000.00
11-000-262-490 Other Purchased Property Svc.	\$169,850.00	\$17,927.74	\$151,922.26	.00
11-000-262-610 General Supplies	\$275,000.00	\$170,312.47	\$89,461.44	\$15,226.09
11-000-262-621 Energy (Natural Gas)	\$658,250.00	\$31,826.44	\$626,423.56	.00
11-000-262-622 Energy (Electricity)	\$876,073.33	\$165,112.97	\$710,960.36	.00
11-000-262-837 Interest-Energy Savings Bonds	\$426,400.00	\$131,500.00	\$294,900.00	.00
11-000-262-917 Principal-Energy Savings Bonds	\$530,000.00	\$290,000.00	\$240,000.00	.00
<b>TOTAL</b>	<b>\$7,223,590.49</b>	<b>\$1,668,281.78</b>	<b>\$5,457,783.23</b>	<b>\$97,525.48</b>
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$279,845.46	\$60,421.80	\$219,423.66	.00
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$35,000.00	.00	\$268.00	\$34,732.00
11-000-263-610 General Supplies	\$43,500.00	\$2,562.74	\$7,660.69	\$33,276.57
<b>TOTAL</b>	<b>\$358,345.46</b>	<b>\$62,984.54</b>	<b>\$227,352.35</b>	<b>\$68,008.57</b>
--- Security ---				
11-000-266-100 Salaries	\$2,242,966.22	\$210,557.71	\$1,516,239.61	\$516,168.90
11-000-266-300 Purchased Prof. & Tech. Svc.	\$217,769.20	.00	\$3,000.00	\$214,769.20
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$46,200.00	.00	\$41,186.95	\$5,013.05
11-000-266-610 General Supplies	\$34,615.00	.00	\$13,367.75	\$21,247.25
11-000-266-800 Other Objects	\$202,062.00	\$42,658.54	\$154,133.14	\$5,270.32
<b>TOTAL</b>	<b>\$2,743,612.42</b>	<b>\$253,216.25</b>	<b>\$1,727,927.45</b>	<b>\$762,468.72</b>

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL Oper & Maint of Plant Services	\$12,579,737.70	\$2,415,974.12	\$8,745,149.34	\$1,418,614.24
---				
Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$742,961.05	\$68,112.52	\$674,848.53	.00
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,766,620.58	\$345,003.45	\$1,421,314.63	\$302.50
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$30,000.00	\$2,642.73	\$27,357.27	.00
11-000-270-350 Management Fee - ESC Transp. Prog.	\$523,852.95	.00	\$102,017.95	\$421,835.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$10,750.00	\$4,288.59	.00	\$6,461.41
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$217,739.76	\$123,224.00	\$13,927.80	\$80,587.96
11-000-270-443 Lease Purch Payments - School Buses	\$250,388.52	\$174,339.95	.00	\$76,048.57
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$622,488.95	\$49,198.68	\$18,723.39	\$554,566.88
11-000-270-504 Contr Svc-Aid in Lieu Pay-Chrtr Sch Stud	\$46,559.52	\$1,177.00	\$1,559.52	\$43,823.00
11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students	\$77,354.00	.00	\$2,354.00	\$75,000.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$145,467.50	(\$330.00)		
			\$3,575.11	\$142,222.39
11-000-270-517 Contract Svc (reg std) - ESCs	\$40,000.00	.00	.00	\$40,000.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$10,130,000.00	\$3,897.40	\$562,500.60	\$9,563,602.00
11-000-270-610 General Supplies	\$64,193.00	\$2,070.17	\$15,426.51	\$46,696.32
11-000-270-615 Transportation Supplies	\$257,111.46	\$15,433.11	\$172,205.07	\$69,473.28
11-000-270-800 Misc. Expenditures	\$3,300.00	.00	.00	\$3,300.00
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TOTAL	\$14,928,787.29	\$789,057.60	\$3,015,810.38	\$11,123,919.31
---				
Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,933,505.65	\$359,315.05	\$1,574,190.60	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$2,510,000.00	\$196,829.27	\$2,313,170.73	.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$86,000.00	\$7,107.75	\$78,892.25	.00
11-XXX-XXX-260 Workman's Compensation	\$1,393,656.00	\$1,291,932.51	.00	\$101,723.49
11-XXX-XXX-270 Health Benefits	\$26,613,537.52	\$7,659,053.25	\$18,096,937.23	\$857,547.04
11-XXX-XXX-280 Tuition Reimbursement	\$120,000.00	\$20,985.73	\$79,589.27	\$19,425.00
11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff	\$435,655.48	\$10,450.00	.00	\$425,205.48
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TOTAL	\$33,092,354.65	\$9,545,673.56	\$22,142,780.08	\$1,403,901.01
Total Undistributed Expenditures	\$110,500,299.49	\$18,624,793.34	\$73,014,535.44	\$18,860,970.71
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	\$172,901,586.20	\$25,963,330.93	\$123,943,252.62	\$22,995,002.65
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	\$172,901,586.20	\$25,963,330.93	\$123,943,252.62	\$22,995,002.65
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BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** CAPITAL OUTLAY ***</b>				
<b>--- EQUIPMENT ---</b>				
Regular programs-instruction				
12-120-100-730 Grades 1-5	\$29,354.23	.00	\$13,261.74	\$16,092.49
12-130-100-730 Grades 6-8	\$10,000.00	.00	.00	\$10,000.00
12-140-100-730 Grades 9-12	\$20,700.00	.00	.00	\$20,700.00
Special education - instruction				
12-4XX-100-730 School-spons. & oth instr prog	\$47,235.00	\$0.00	\$26,217.04	\$21,017.96
Undistributed expenses				
12-000-100-730 Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-219-730 Support services-students-spec.	\$14,487.52	.00	\$10,487.52	\$4,000.00
12-000-230-730 General administration	\$3,648.00	\$3,648.00	.00	.00
12-000-252-730 Admin. Info. Tech.	\$13,506.62	.00	\$13,506.62	.00
12-000-261-730 Undist. Exp.-Req. Maint. Schl Facilities	\$366,045.46	\$276,721.45	\$69,710.10	\$19,613.91
12-000-262-730 Undist. Exp.-Custodial Services	\$25,000.00	.00	.00	\$25,000.00
12-000-263-730 Undist. Exp.-Care and Upkeep of Grnds	\$27,000.00	.00	.00	\$27,000.00
12-000-266-730 Undist. Exp.-Security	\$106,818.00	.00	.00	\$106,818.00
Undist. Exp. - Non-instructional Services				
TOTAL	\$667,119.83	\$280,369.45	\$133,183.02	\$253,567.36
<b>--- Facilities acquisition and construction services ---</b>				
12-000-400-334 Architectural/Engineering Services	\$646,476.73	\$151,623.73	\$494,853.00	.00
12-000-400-450 Construction Services	\$4,803,550.51	\$4,295,313.61	\$482,412.42	\$25,824.48
12-000-400-896 Assmt for Debt Service on SDA Funding	\$101,460.00	\$101,460.00	.00	.00
Sub Total	\$5,551,487.24	\$4,548,397.34	\$977,265.42	\$25,824.48
TOTAL	\$5,551,487.24	\$4,548,397.34	\$977,265.42	\$25,824.48
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>	<b>\$6,218,607.07</b>	<b>\$4,828,766.79</b>	<b>\$1,110,448.44</b>	<b>\$279,391.84</b>

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 3 Month Period Ending 09/30/2025

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL GENERAL FUND EXPENDITURES	\$179,120,193.27	\$30,792,097.72	\$125,053,701.06	\$23,274,394.49

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

For 3 Month Period Ending 09/30/2025

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 UTLITY 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



10/8 11:50am

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/25

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$2,404,161.91
	Accounts receivable:		
140	Intergovernmental - Accts. Recvble.	(\$2,000.00)	
141	Intergovernmental - State	(\$610,583.81)	
142	Intergovernmental - Federal	\$466,143.80	
143	Intergovernmental - Other	\$408,582.08	
			\$262,142.07

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

301	Estimated Revenues	\$16,369,934.35	
302	Less Revenues	(\$2,252,066.67)	
			\$14,117,867.68
	Total assets and resources		\$16,784,171.66
			=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/25

=====

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	\$43,036.20
481	Deferred revenues	\$1,525,093.60
TOTAL LIABILITIES		\$1,568,128.96

=====

FUND BALANCE

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

753	Reserve for encumbrances - Current Year	\$10,039,927.46
754	Reserve for encumbrances - Prior Year	\$476,646.75
601	Appropriations	\$16,369,934.35
602	Less: Expenditures	\$1,630,538.40
603	Encumbrances	\$10,039,927.46
		(\$11,670,465.86)
		\$4,699,468.49
TOTAL FUND BALANCE		\$15,216,042.70
TOTAL LIABILITIES AND FUND EQUITY		\$16,784,171.66

=====

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 3 Month Period Ending 09/30/25

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$548,529.65	\$548,529.65		.00
2XXX From Intermediate Sources	\$35,000.02	\$17,500.02		\$17,500.00
3XXX From State Sources	\$10,040,860.81	\$901,582.00		\$9,139,278.81
4XXX From Federal Sources	\$4,989,073.87	\$27,985.00		\$4,961,088.87
5XXX Other Financing Source	\$756,470.00	\$756,470.00		.00
 TOTAL REVENUE/SOURCES OF FUNDS	 \$16,369,934.35	 \$2,252,066.67		 \$14,117,867.68
	=====	=====	=====	=====
				AVAILABLE
*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	BALANCE
LOCAL PROJECTS:				
Other Local Projects (001-199)	\$583,529.67	\$2,487.07	\$45,160.01	\$535,882.59
 TOTAL LOCAL PROJECTS	 \$583,529.67	 \$2,487.07	 \$45,160.01	 \$535,882.59
STATE PROJECTS:				
Preschool Education Aid (218)	\$10,321,831.69	\$1,329,110.06	\$7,428,535.31	\$1,564,186.32
Other State Projects (431-449)	\$133,646.00	.00	\$19,692.00	\$113,954.00
Climate Awareness Education Grant (471)	\$30,500.00	.00	.00	\$30,500.00
Nonpublic Teacher STEM Grant (481)	\$26,457.12	\$4,003.38	.00	\$22,453.74
Nonpublic textbooks (501)	\$24,473.00	.00	.00	\$24,473.00
Nonpublic auxiliary services (502)	\$181,442.00	.00	.00	\$181,442.00
Nonpublic handicapped services (506)	\$40,900.00	.00	.00	\$40,900.00
Nonpublic nursing services (509)	\$64,064.00	.00	.00	\$64,064.00
Nonpublic Technology Aid (510)	\$17,463.00	.00	.00	\$17,463.00
Nonpublic School Programs (511)	\$90,200.00	.00	.00	\$90,200.00
 TOTAL STATE PROJECTS	 \$10,930,976.81	 \$1,333,113.44	 \$7,448,227.31	 \$2,149,636.06
FEDERAL PROJECTS:				
ESSA Title I - Part A/D (231-239)	\$1,332,470.71	\$226,056.80	\$63,158.73	\$1,043,255.18
ESSA Title III - English Lang Enhancement (241-245)	\$165,258.32	\$10,960.41	\$67,735.01	\$86,562.90
I.D.E.A. Part B (Handicapped) (250-259)	\$2,214,800.00	.00	\$2,214,800.00	.00
ESSA Title II - Part A/D (270-279)	\$192,153.14	\$18,332.30	\$10,575.86	\$163,244.98
ESSA Title IV (280-289)	\$79,314.77	\$6,165.00	\$14,306.90	\$58,842.87
ARRA/Other (450-469)	\$871,430.93	\$33,423.38	\$175,963.64	\$662,043.91
 TOTAL FEDERAL PROJECTS	 \$4,855,427.87	 \$294,937.89	 \$2,546,540.14	 \$2,013,949.84
 *** TOTAL EXPENDITURES ***	 \$16,369,934.35	 \$1,630,538.40	 \$10,039,927.46	 \$4,699,468.49
	=====	=====	=====	=====

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 3 Month Period Ending 09/30/25

	ESTIMATED	ACTUAL	UNREALIZED
1XXX Other Revenue from Local Sources	\$548,529.65	\$548,529.65	\$0.00
Total Revenues from Local Sources	\$548,529.65	\$548,529.65	\$0.00
=====			
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$35,000.02	\$17,500.02	\$17,500.00
Total Revenue Intermediate Sources	\$35,000.02	\$17,500.02	\$17,500.00
=====			
--- STATE SOURCES ---			
3212 Nonpublic Teacher STEM Grant	\$26,457.12	.00	\$26,457.12
3218 Preschool Education Aid	\$9,565,361.69	\$821,396.00	\$8,743,965.69
3291 Climate Awareness Education Grant	\$30,500.00	.00	\$30,500.00
32XX Other Restricted Entitlements	\$418,542.00	\$80,186.00	\$338,356.00
Total Revenue from State Sources	\$10,040,860.81	\$901,582.00	\$9,139,278.81
=====			
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,332,470.71	.00	\$1,332,470.71
4451-55 Title II	\$192,153.14	.00	\$192,153.14
4491-94 Title III	\$165,258.32	.00	\$165,258.32
4471-74 Title IV	\$79,314.77	.00	\$79,314.77
4420-29 I.D.E.A. Part B (Handicapped)	\$2,214,800.00	.00	\$2,214,800.00
4XXX Other Federal Aids	\$1,005,076.93	\$27,985.00	\$977,091.93
Total Revenues from Federal Sources	\$4,989,073.87	\$27,985.00	\$4,961,088.87
=====			
--- OTHER FINANCING SOURCES ---			
5200 Transfers from Operating Budget - Preschool	\$756,470.00	\$756,470.00	.00
Total Other Financing Sources	\$756,470.00	\$756,470.00	\$0.00
=====			
TOTAL REVENUES/SOURCES OF FUNDS	\$16,369,934.35	\$2,252,066.67	\$14,117,867.68
=====			

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 3 Month Period Ending 09/30/25

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Local Projects:</b>				
20-001-XXX-XXX to 20-199-XXX-XXX Local Projects	\$583,529.67	\$2,487.07	\$45,160.01	\$535,882.59
<b>TOTAL LOCAL PROJECTS</b>	<b>\$583,529.67</b>	<b>\$2,487.07</b>	<b>\$45,160.01</b>	<b>\$535,882.59</b>
<b>State Projects:</b>				
--- Preschool Education Aid - Instruction ---				
20-218-100-101 Salaries of Teachers	\$2,090,863.00	\$184,737.80	\$1,906,125.20	.00
20-218-100-106 Other Sal. For Instruction	\$727,827.00	\$53,595.00	\$674,232.00	.00
20-218-100-500 Other purchased servs. (400-500 series)	\$55,000.00	.00	\$10,780.00	\$44,220.00
20-218-100-600 General Supplies	\$345,000.00	\$38,746.88	\$76,020.45	\$230,232.67
<b>Total Instruction</b>	<b>\$3,218,690.00</b>	<b>\$277,079.68</b>	<b>\$2,667,157.65</b>	<b>\$274,452.67</b>
--- Preschool Education Aid - Support Services ---				
20-218-200-102 Salaries of Supervisors of Instruction	\$128,329.65	\$32,005.02	\$96,324.63	.00
20-218-200-103 Salaries of Program Directors	\$142,499.71	\$35,539.02	\$106,960.69	.00
20-218-200-104 Salaries of Other Professional Staff	\$298,682.00	\$34,677.70	\$196,224.40	\$67,779.90
20-218-200-105 Salaries of Secr. And Clerical Assistants	\$67,314.33	\$16,259.52	\$51,054.81	.00
20-218-200-110 Other Salaries	\$64,897.00	\$10,656.02	\$54,240.98	.00
20-218-200-173 Salaries of Community Parent Involvement Spec.	\$91,760.00	\$8,865.70	\$82,894.30	.00
20-218-200-176 Salaries of Master Teachers	\$304,571.00	\$19,154.60	\$280,000.00	\$5,416.40
20-218-200-200 Personal Services - Employee Benefits	\$1,554,564.00	.00	\$1,554,564.00	.00
20-218-200-321 Purchased Educ. Services-Contracted Pre-K	\$3,751,430.00	\$874,618.80	\$2,332,321.20	\$544,490.00
20-218-200-329 Purchased Professional-Education Services	\$52,000.00	\$11,955.00	\$1,200.00	\$38,845.00
20-218-200-330 Other Purchased Professional Services	\$18,025.00	\$8,299.00	\$1,632.65	\$8,093.35
20-218-200-420 Cleaning, Repair & Maintenance Services	\$123,069.00	.00	.00	\$123,069.00
20-218-200-516 Contr. Trans. Serv. (Field Trips.)	\$47,000.00	.00	\$3,960.00	\$43,040.00
20-218-200-580 Travel	\$19,500.00	.00	.00	\$19,500.00
20-218-200-600 Supplies and Materials	\$60,500.00	.00	.00	\$60,500.00
20-218-200-800 Other Objects	\$24,000.00	.00	.00	\$24,000.00
<b>Total Support Services</b>	<b>\$6,748,141.69</b>	<b>\$1,052,030.38</b>	<b>\$4,761,377.66</b>	<b>\$934,733.65</b>
--- Facility Acquisition & Constr. Serv. ---				
20-218-400-731 Instructional Equipment	\$175,000.00	.00	.00	\$175,000.00
20-218-400-732 NonInstructional Equipment	\$180,000.00	.00	.00	\$180,000.00
<b>Total Facility Acquisition &amp; Constr. Serv.</b>	<b>\$355,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$355,000.00</b>
<b>-- TOTAL Preschool Education Aid --</b>	<b>\$10,321,831.69</b>	<b>\$1,329,110.06</b>	<b>\$7,428,535.31</b>	<b>\$1,564,186.32</b>
<b>-- Other State Programs --</b>				
20-431-XXX-XXX to 20-449-XXX-XXX Other State Projects	\$133,646.00	.00	\$19,692.00	\$113,954.00
20-471-XXX-XXX Climate Awareness Education Grant	\$30,500.00	.00	.00	\$30,500.00
20-501-XXX-XXX to 20-511-XXX-XXX Nonpublic Programs	\$418,542.00	.00	.00	\$418,542.00
20-481-XXX-XXX Nonpublic Teacher STEM Grant	\$26,457.12	\$4,003.38	.00	\$22,453.74

	Appropriations	Expenditures	Encumbrances	Available Balance
-- TOTAL Other State Programs --	\$609,145.12	\$4,003.38	\$19,692.00	\$585,449.74
	=====	=====	=====	=====
TOTAL STATE PROJECTS	\$10,930,976.81	\$1,333,113.44	\$7,448,227.31	\$2,149,636.06
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	\$1,332,470.71	\$226,056.80	\$63,158.73	\$1,043,255.18
20-241 to 20-245-XXX-XXX ESSA Title III - Part A/D	\$165,258.32	\$10,960.41	\$67,735.01	\$86,562.90
20-25X-XXX-XXX I.D.E.A. Part B	\$2,214,800.00	.00	\$2,214,800.00	.00
20-27X-XXX-XXX ESSA Title II - Part A/D	\$192,153.14	\$18,332.30	\$10,575.86	\$163,244.98
20-28X-XXX-XXX ESSA Title IV	\$79,314.77	\$6,165.00	\$14,306.90	\$58,842.87
20-450 to 20-469-XXX-XXX ARRA/Other	\$871,430.93	\$33,423.38	\$175,963.64	\$662,043.91
TOTAL Other Federal Programs	\$4,855,427.87	\$294,937.89	\$2,546,540.14	\$2,013,949.84
	=====	=====	=====	=====
TOTAL FEDERAL PROJECTS	\$4,855,427.87	\$294,937.89	\$2,546,540.14	\$2,013,949.84
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$0.00	\$0.00	\$0.00	\$0.00
	=====	=====	=====	=====
T O T A L E X P E N D I T U R E S	\$16,369,934.35	\$1,630,538.40	\$10,039,927.46	\$4,699,468.49
	=====	=====	=====	=====

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

Special Revenue Fund - Fund 20  
For 3 Month Period Ending 09/30/25

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

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ASSETS AND RESOURCES

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Total assets and resources	\$1,510,053.31
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/25

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

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

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

770	Fund balance	\$1,510,053.31
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TOTAL FUND BALANCE	\$1,510,053.31
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TOTAL LIABILITIES AND FUND EQUITY	\$1,510,053.31
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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION

Capital Projects Fund - Fund 30  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 3 Month Period Ending 09/30/25

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
	_____	_____	_____	_____
*** REVENUES/SOURCES OF FUNDS ***				
1510 Earnings on Investments		\$4,800.10		(\$4,800.10)
	_____	_____	_____	_____
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$4,800.10		(\$4,800.10)
	=====	=====	=====	=====
*** EXPENDITURES ***				
	_____	_____	_____	_____
	=====	=====	=====	=====

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

Capital Projects Fund - Fund 30  
For 3 Month Period Ending 09/30/25

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

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10/8 11:50am

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/25

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank	\$727,346.07
121	Tax levy receivable	\$843,675.00

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

301	Estimated Revenues	\$1,687,350.00
302	Less Revenues	(\$1,687,350.00)
		<hr/>
	Total assets and resources	\$1,571,021.07
		=====

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

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 3 Month Period Ending 09/30/25

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LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$1,533,675.00
	Reserved fund balance:		
601	Appropriations	\$1,687,350.00	
602	Less : Expenditures	\$153,675.00	
603	Encumbrances	\$1,533,675.00	
		(\$1,687,350.00)	
	Total Appropriated		\$1,533,675.00

--- Unappropriated ---

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

TOTAL FUND BALANCE	\$1,571,021.07
TOTAL LIABILITIES AND FUND EQUITY	\$1,571,021.07

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RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$1,687,350.00	\$1,687,350.00	\$0.00
Revenues	(\$1,687,350.00)	(\$1,687,350.00)	\$0.00
--- Change in Maint. / Capital reserve account ---			
Less: Adjust for prior year encumb.	\$0.00	\$0.00	

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

Debt Service Fund - Fund 40  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 3 Month Period Ending 09/30/25

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



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

Debt Service Fund - Fund 40  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 3 Month Period Ending 09/30/25

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

REPORT OF THE SECRETARY CERTIFICATION PAGE  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Debt Service Fund - Fund 40

For 3 Month Period Ending 09/30/25

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

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