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REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 2 Month Period Ending 08/30/2019

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ASSETS AND RESOURCES

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

|         |  |                 |                 |
|---------|--|-----------------|-----------------|
| 101     | Cash in bank                                 |                 | \$10,443,337.10 |
| 116     | Capital reserve Account                      |                 | \$586,452.62    |
| 117     | Maint. Reserve Account                       |                 | \$450,000.00    |
| 118     | Investments - Cur. Exp. Emergency Rsrv.      |                 | \$725,000.00    |
| 121     | Tax levy receivable                          |                 | \$77,300,000.00 |
|         | Accounts receivable:                         |                 |                 |
| 141     | Intergovernmental - State                    | \$36,210,164.40 |                 |
| 153,154 | Other (net of est uncollectible of \$ _____) | \$6,299.64      | \$36,216,464.04 |
|         | Other Current Assets                         |                 | \$0.00          |

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

|     |                            |                  |                |
|-----|----------------------------|------------------|----------------|
| 301 | Estimated Revenues         | 126,712,461.00   |                |
| 302 | Less Revenues              | (126,090,724.46) |                |
|     |                            |                  | \$621,736.54   |
|     |                            |                  | -----          |
|     | Total assets and resources |                  | 126,342,990.30 |
|     |                            |                  | =====          |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
General Fund - Fund 10  
Interim Balance Sheet  
For 2 Month Period Ending 08/30/2019

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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          | \$56,666.10 |
|     | Other current liabilities | \$3,699.92  |
|     | TOTAL LIABILITIES         | \$60,366.02 |
|     |                           | =====       |

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 |                                   | \$41,134,857.77  |
| 754 | Reserve for Encumbrance - Prior Year    |                                   | \$200,328.17     |
|     | Reserved fund balance:                  |                                   |                  |
| 761 | Capital reserve account -               | \$1,957,452.62                    |                  |
|     |   | \$1,957,452.62                    |                  |
| 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                          | 128,926,636.80                    |                  |
| 602 | Less : Expenditures                     | \$9,850,378.05                    |                  |
| 603 | Encumbrances                            | \$41,335,185.94 (\$51,185,563.99) |                  |
|     |   | \$77,741,072.81                   |                  |
|     | Total Appropriated                      |                                   | 127,133,022.37   |
| --- | U n a p p r o p r i a t e d ---         |                                   |                  |
| 770 | Unreserved Fund Balance -               |                                   | \$448,367.45     |
| 303 | Budgeted Fund Balance                   |                                   | (\$1,298,765.54) |

|                                   |  |                |
|-----------------------------------|--|----------------|
| TOTAL FUND BALANCE                |  | 126,282,624.28 |
| TOTAL LIABILITIES AND FUND EQUITY |  | 126,342,990.30 |
|                                   |  | =====          |

BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/30/2019

| RECAPITULATION OF FUND BALANCE:                    | Budgeted              | Actual                   | Variance               |
|--|-----------------------|--------------------------|------------------------|
| Appropriations                                     | 128,926,636.80        | \$51,185,563.99          | \$77,741,072.81        |
| Revenues   | (126,712,461.00)      | (126,090,724.46)         | (\$621,736.54)         |
|  | <u>\$2,214,175.80</u> | <u>(\$74,905,160.47)</u> | <u>\$77,119,336.27</u> |
| <br>   |                       |                          |                        |
| Less: Adjust for prior year encumb.                | <u>(\$915,410.26)</u> | <u>(\$915,410.26)</u>    |                        |
| <br>   |                       |                          |                        |
| Budgeted Fund Balance                              | <u>\$1,298,765.54</u> | <u>(\$75,820,570.73)</u> | <u>\$77,119,336.27</u> |
| <br>   |                       |                          |                        |
| Recapitulation of Budgeted Fund Balance by Subfund |                       |                          |                        |
| Fund 10 (includes 10, 11, 12, and 13)              | \$1,298,765.54        | (\$75,820,570.73)        | \$77,119,336.27        |
| Fund 18 (Restricted ED JOBS)                       | \$0.00                | \$0.00                   | \$0.00                 |
| Fund 19 (Restricted FEMA Block Grants)             | \$0.00                | \$0.00                   | \$0.00                 |
| <br>   |                       |                          |                        |
| TOTAL Budgeted Fund Balance                        | <u>\$1,298,765.54</u> | <u>(\$75,820,570.73)</u> | <u>\$77,119,336.27</u> |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/30/2019

|                                   |   | BUDGETED        | ACTUAL TO       | NOTE: OVER | UNREALIZED   |
|-----------------------------------|---|-----------------|-----------------|------------|--------------|
|                                   |   | ESTIMATED       | DATE            | OR (UNDER) | BALANCE      |
| *** REVENUES/SOURCES OF FUNDS *** |   |                 |                 |            |              |
| 1XXX                              | From Local Sources                        | \$92,121,651.00 | \$91,659,958.16 |            | \$461,692.84 |
| 3XXX                              | From State Sources                        | \$34,418,480.00 | \$34,418,480.00 |            | .00          |
| 4XXX                              | From Federal Sources                      | \$172,330.00    | \$8,681.80      |            | \$163,648.20 |
| 53XX                              | From Sale or Compensation for loss of F/A |                 | \$3,604.50      |            | (\$3,604.50) |
| TOTAL REVENUE/SOURCES OF FUNDS    |   | 126,712,461.00  | 126,090,724.46  |            | \$621,736.54 |

|                                    |  | APPROPRIATIONS  | EXPENDITURES   | ENCUMBRANCES    | AVAILABLE       |
|------------------------------------|--|-----------------|----------------|-----------------|-----------------|
|                                    |  |                 |                |                 | BALANCE         |
| *** EXPENDITURES ***               |  |                 |                |                 |                 |
| --- CURRENT EXPENSE ---            |  |                 |                |                 |                 |
| 11-1XX-100-XXX                     | Regular Programs - Instruction           | \$37,867,433.40 | \$687,892.87   | \$1,546,937.92  | \$35,632,602.61 |
| 11-2XX-100-XXX                     | Special Education - Instruction          | \$10,139,893.30 | \$78,444.70    | \$1,739.02      | \$10,059,709.58 |
| 11-230-100-XXX                     | Basic Skills - Remedial Instruction      | \$1,143,984.82  | \$0.00         | \$0.00          | \$1,143,984.82  |
| 11-240-100-XXX                     | Bilingual Education - Instruction        | \$945,907.00    | \$0.00         | \$0.00          | \$945,907.00    |
| 11-3XX-100-XXX                     | Voc. Programs - Local - Instruction      | \$21,214.37     | \$0.00         | \$16,750.85     | \$4,463.52      |
| 11-401-100-XXX                     | School-Spon. Cocurr. Acti-Instr          | \$248,714.00    | \$3,104.47     | \$5,779.00      | \$239,830.53    |
| 11-402-100-XXX                     | School-Spons. Athletics - Instruction    | \$995,523.45    | \$64,988.77    | \$96,112.39     | \$834,422.29    |
| 11-4XX-100-XXX                     | Other Instrc. Programs - Instruction     | \$230,900.00    | \$7,908.19     | \$0.00          | \$222,991.81    |
| --- UNDISTRIBUTED EXPENDITURES --- |  |                 |                |                 |                 |
| 11-000-100-XXX                     | Instruction                              | \$12,062,697.45 | \$704,200.94   | \$8,485,123.41  | \$2,873,373.10  |
| 11-000-211-XXX                     | Attendance and Social Work Services      | \$299,722.00    | \$21,193.48    | \$0.00          | \$278,528.52    |
| 11-000-213-XXX                     | Health Services                          | \$1,042,926.00  | \$6,155.84     | \$60,711.21     | \$976,058.95    |
| 11-000-216-XXX                     | Speech, OT,PT & Related Svcs             | \$3,374,911.80  | \$107,479.01   | \$1,807,795.43  | \$1,459,637.36  |
| 11-000-217-XXX                     | Other Support Serv - Students Extra Srvc | \$3,301,215.00  | \$72,708.95    | \$0.00          | \$3,228,506.05  |
| 11-000-218-XXX                     | Guidance                                 | \$2,108,944.89  | \$32,056.64    | \$158,741.08    | \$1,918,147.17  |
| 11-000-219-XXX                     | Child Study Teams                        | \$3,171,772.90  | \$130,106.08   | \$234,742.60    | \$2,806,924.22  |
| 11-000-221-XXX                     | Improv of Inst. - Instruc Staff          | \$1,772,063.00  | \$253,721.23   | \$1,134,016.73  | \$384,325.04    |
| 11-000-222-XXX                     | Educational Media Serv/School Library    | \$936,200.06    | \$2,062.08     | \$41,908.19     | \$892,229.79    |
| 11-000-223-XXX                     | Instructional Staff Training Services    | \$154,208.06    | \$4,645.00     | \$22,000.00     | \$127,563.06    |
| 11-000-230-XXX                     | Supp. Serv.-General Administration       | \$2,535,606.17  | \$876,420.46   | \$1,435,794.10  | \$223,391.61    |
| 11-000-240-XXX                     | Supp. Serv.-School Administration        | \$4,771,303.76  | \$601,245.67   | \$2,863,268.54  | \$1,306,789.55  |
| 11-000-25X-XXX                     | Central Serv & Admin. Inform. Tech.      | \$2,125,419.13  | \$391,717.08   | \$1,569,835.81  | \$163,866.24    |
| 11-000-261-XXX                     | Require Maint. for School Facilities     | \$2,152,883.82  | \$345,692.80   | \$1,040,419.48  | \$766,771.54    |
| 11-000-262-XXX                     | Custodial Services                       | \$6,457,294.59  | \$724,249.25   | \$4,590,874.08  | \$1,142,171.26  |
| 11-000-263-XXX                     | Care and Upkeep of Grounds               | \$469,154.12    | \$50,025.21    | \$283,945.75    | \$135,183.16    |
| 11-000-266-XXX                     | Security                                 | \$1,499,113.52  | \$25,114.13    | \$29,847.57     | \$1,444,151.82  |
| 11-000-270-XXX                     | Student Transportation Services          | \$6,797,473.40  | \$239,925.70   | \$632,745.23    | \$5,924,802.47  |
| 11-XXX-XXX-2XX                     | Allocated and Unallocated Benefits       | \$21,376,045.13 | \$4,034,486.73 | \$15,114,801.97 | \$2,226,756.43  |
| TOTAL GENERAL CURRENT EXPENSE      |  |                 |                |                 |                 |
| EXPENDITURES/USES OF FUNDS         |  | 128,002,525.14  | \$9,465,545.28 | \$41,173,890.36 | \$77,363,089.50 |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/30/2019

|   | APPROPRIATIONS              | EXPENDITURES                | ENCUMBRANCES                | AVAILABLE<br>BALANCE        |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| *** EXPENDITURES - cont'd ***                         |                             |                             |                             |                             |
| *** CAPITAL OUTLAY ***                                |                             |                             |                             |                             |
| 12-XXX-XXX-73X Equipment                              | \$586,651.66                | \$153,832.77                | \$161,295.58                | \$271,523.31                |
| 12-000-4XX-XXX Facilities acquisition & constr. serv. | \$337,460.00                | \$231,000.00                | .00                         | \$106,460.00                |
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| TOTAL CAP OUTLAY EXPEND./USES OF FUNDS                | \$924,111.66                | \$384,832.77                | \$161,295.58                | \$377,983.31                |
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u> |
|   |                             |                             |                             |                             |
| TOTAL GENERAL FUND EXPENDITURES                       | 128,926,636.80              | \$9,850,378.05              | \$41,335,185.94             | \$77,741,072.81             |
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u> |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 2 Month Period Ending 08/30/2019

|                                 | ESTIMATED                                       | ACTUAL          | UNREALIZED      |
|---------------------------------|---|-----------------|-----------------|
| --- LOCAL SOURCES ---           |   |                 |                 |
| 1210                            | Local Tax Levy                                  | \$91,571,651.00 | \$91,571,651.00 |
| 1310                            | Tuition from Individuals                        | \$100,000.00    | .00             |
| 1410                            | Transp Fees from Individuals                    |                 | \$100,000.00    |
| 1910                            | Rents and Royalties                             |                 | \$762.00        |
| 1XXX                            | Miscellaneous                                   | \$450,000.00    | (\$1,887.00)    |
|                                 |   | \$85,658.16     | \$364,341.84    |
|                                 | TOTAL   | \$92,121,651.00 | \$91,659,958.16 |
|                                 |   | \$461,692.84    |                 |
| --- STATE SOURCES ---           |   |                 |                 |
| 3121                            | Categorical Transportation Aid                  | \$1,894,809.00  | \$1,894,809.00  |
| 3131                            | Extraordinary Aid                               | \$1,400,000.00  | .00             |
| 3132                            | Categorical Special Education Aid               | \$4,934,707.00  | \$1,400,000.00  |
| 3176                            | Equalization                                    | \$25,765,094.00 | \$4,934,707.00  |
| 3177                            | Categorical Security                            | \$423,870.00    | .00             |
|                                 | TOTAL   | \$34,418,480.00 | \$34,418,480.00 |
|                                 |   |                 | \$0.00          |
| --- FEDERAL SOURCES ---         |   |                 |                 |
| 4200                            | Federal Grants including Medicaid Reimbursement | \$172,330.00    | \$8,681.80      |
|                                 |   |                 | \$163,648.20    |
|                                 | TOTAL   | \$172,330.00    | \$8,681.80      |
|                                 |   |                 | \$163,648.20    |
| --- OTHER FINANCING SOURCES --- |   |                 |                 |
| 53XX                            | Sale or Compensation for loss of F/A            |                 | \$3,604.50      |
|                                 |   | \$0.00          | (\$3,604.50)    |
|                                 | TOTAL   | \$3,604.50      | (\$3,604.50)    |
|                                 |   |                 |                 |
|                                 | TOTAL REVENUES/SOURCES OF FUNDS                 | 126,712,461.00  | 126,090,724.46  |
|                                 |   |                 | \$621,736.54    |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/30/2019

|   | Appropriations         | Expenditures        | Encumbrances          | Available<br>Balance   |
|---|------------------------|---------------------|-----------------------|------------------------|
| <b>*** GENERAL CURRENT EXPENSE ***</b>                  |                        |                     |                       |                        |
| --- Regular Programs - Instruction ---                  |                        |                     |                       |                        |
| 11-110-100-101 Kindergarten - Salaries of Teachers      | \$1,756,009.00         | .00                 | .00                   | \$1,756,009.00         |
| 11-120-100-101 Grades 1-5 - Salaries of Teachers        | \$12,551,217.50        | \$36,976.59         | .00                   | \$12,514,240.91        |
| 11-130-100-101 Grades 6-8 - Salaries of Teachers        | \$8,220,135.99         | \$100.00            | .00                   | \$8,220,035.99         |
| 11-140-100-101 Grades 9-12 - Salaries of Teachers       | \$11,258,586.20        | \$18,220.04         | \$139,312.60          | \$11,101,053.56        |
| --- Regular Programs - Home Instruction ---             |                        |                     |                       |                        |
| 11-150-100-101 Salaries of Teachers                     | \$365,189.84           | \$16,825.59         | \$0.00                | \$348,364.25           |
| 11-150-100-320 Purchased Prof.-Ed. Services             | \$105,040.66           | .00                 | \$25,000.00           | \$80,040.66            |
| --- Regular Programs - Undistr. Instruction ---         |                        |                     |                       |                        |
| 11-190-100-106 Other Salaries for Instruction           | \$141,393.00           | .00                 | .00                   | \$141,393.00           |
| 11-190-100-340 Purchased Technical Services             | \$692,616.18           | \$186,275.39        | \$297,567.50          | \$208,773.29           |
| 11-190-100-500 Other Purch. Serv. (400-500 series)      | \$1,048,912.13         | \$55,354.00         | \$318,916.63          | \$674,641.50           |
| 11-190-100-610 General Supplies                         | \$959,273.90           | \$17,894.78         | \$524,524.27          | \$416,854.85           |
| 11-190-100-640 Textbooks                                | \$769,059.00           | \$356,246.48        | \$241,616.92          | \$171,195.60           |
| <b>TOTAL</b>  | <b>\$37,867,433.40</b> | <b>\$687,892.87</b> | <b>\$1,546,937.92</b> | <b>\$35,632,602.61</b> |
| --- SPECIAL EDUCATION - INSTRUCTION ---                 |                        |                     |                       |                        |
| Learning and/or Language Disabilities Mild or Moderate: |                        |                     |                       |                        |
| 11-204-100-101 Salaries of Teachers                     | \$698,919.28           | \$27,989.28         | \$0.00                | \$670,930.00           |
| 11-204-100-106 Other Salaries for Instruction           | \$71,206.55            | \$985.55            | .00                   | \$70,221.00            |
| 11-204-100-610 General Supplies                         | \$3,400.00             | .00                 | \$286.26              | \$3,113.74             |
| <b>TOTAL</b>  | <b>\$773,525.83</b>    | <b>\$28,974.83</b>  | <b>\$286.26</b>       | <b>\$744,264.74</b>    |
| Behavioral Disabilities:                                |                        |                     |                       |                        |
| 11-209-100-101 Salaries of Teachers                     | \$221,242.00           | \$0.00              | \$0.00                | \$221,242.00           |
| 11-209-100-106 Other Salaries for Instruction           | \$72,682.00            | .00                 | .00                   | \$72,682.00            |
| 11-209-100-610 General supplies                         | \$3,000.00             | .00                 | .00                   | \$3,000.00             |
| <b>TOTAL</b>  | <b>\$296,924.00</b>    | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$296,924.00</b>    |
| Multiple Disabilities:                                  |                        |                     |                       |                        |
| 11-212-100-101 Salaries of Teachers                     | \$374,260.47           | \$6,025.47          | \$0.00                | \$368,235.00           |
| 11-212-100-106 Other Salaries for Instruction           | \$49,050.47            | \$1,465.47          | .00                   | \$47,585.00            |
| 11-212-100-610 General supplies                         | \$10,127.79            | \$845.21            | \$912.80              | \$8,369.78             |
| <b>TOTAL</b>  | <b>\$433,438.73</b>    | <b>\$8,336.15</b>   | <b>\$912.80</b>       | <b>\$424,189.78</b>    |
| Resource Room/Resource Center:                          |                        |                     |                       |                        |
| 11-213-100-101 Salaries of Teachers                     | \$7,571,730.00         | \$0.00              | \$0.00                | \$7,571,730.00         |
| 11-213-100-106 Other Salaries for Instruction           | \$51,108.00            | .00                 | .00                   | \$51,108.00            |
| 11-213-100-610 General supplies                         | \$5,000.00             | .00                 | .00                   | \$5,000.00             |
| <b>TOTAL</b>  | <b>\$7,627,838.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$7,627,838.00</b>  |
| Autism:   |                        |                     |                       |                        |
| 11-214-100-101 Salaries of Teachers                     | \$476,681.96           | \$20,991.96         | \$0.00                | \$455,690.00           |
| 11-214-100-106 Other Salaries for Instruction           | \$31,217.64            | \$1,302.64          | .00                   | \$29,915.00            |
| 11-214-100-610 General Supplies                         | \$26,956.08            | (\$6.94)            | .00                   | \$26,963.02            |

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/30/2019

|  | Appropriations  | Expenditures | Encumbrances | Available<br>Balance |
|--|-----------------|--------------|--------------|----------------------|
| TOTAL  | \$534,855.68    | \$22,287.66  | \$0.00       | \$512,568.02         |
| Preschool Disabilities - Part-Time:                      |                 |              |              |                      |
| 11-215-100-101 Salaries of Teachers                      | \$71,737.10     | \$5,831.10   | \$0.00       | \$65,906.00          |
| 11-215-100-106 Other Salaries for Instruction            | \$102,139.70    | \$3,086.70   | .00          | \$99,053.00          |
| 11-215-100-600 General Supplies                          | \$2,000.00      | .00          | \$539.96     | \$1,460.04           |
| TOTAL  | \$175,876.80    | \$8,917.80   | \$539.96     | \$166,419.04         |
| Preschool Disabilities - Full-Time:                      |                 |              |              |                      |
| 11-216-100-101 Salaries of Teachers                      | \$216,867.32    | \$6,997.32   | \$0.00       | \$209,870.00         |
| 11-216-100-106 Other Salaries for Instruction            | \$80,066.94     | \$2,930.94   | .00          | \$77,136.00          |
| 11-216-100-600 General Supplies                          | \$500.00        | .00          | .00          | \$500.00             |
| TOTAL  | \$297,434.26    | \$9,928.26   | \$0.00       | \$287,506.00         |
| TOTAL SPECIAL ED - INSTRUCTION                           |                 |              |              |                      |
|  | \$10,139,893.30 | \$78,444.70  | \$1,739.02   | \$10,059,709.58      |
| --- Basic Skills/Remedial-Instruction ---                |                 |              |              |                      |
| 11-230-100-101 Salaries of Teachers                      | \$1,143,984.82  | \$0.00       | \$0.00       | \$1,143,984.82       |
| TOTAL  | \$1,143,984.82  | \$0.00       | \$0.00       | \$1,143,984.82       |
| --- Bilingual Education-Instruction ---                  |                 |              |              |                      |
| 11-240-100-101 Salaries of Teachers                      | \$945,907.00    | \$0.00       | \$0.00       | \$945,907.00         |
| TOTAL  | \$945,907.00    | \$0.00       | \$0.00       | \$945,907.00         |
| --- 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                          | \$18,214.37     | \$0.00       | \$16,750.85  | \$1,463.52           |
| TOTAL  | \$21,214.37     | \$0.00       | \$16,750.85  | \$4,463.52           |
| --- School spons.cocurricular activities-Instruction --- |                 |              |              |                      |
| 11-401-100-100 Salaries                                  | \$209,452.00    | \$3,104.47   | .00          | \$206,347.53         |
| 11-401-100-600 Supplies and Materials                    | \$3,500.00      | .00          | \$714.00     | \$2,786.00           |
| 11-401-100-800 Other Objects                             | \$35,762.00     | .00          | \$5,065.00   | \$30,697.00          |
| TOTAL  | \$248,714.00    | \$3,104.47   | \$5,779.00   | \$239,830.53         |
| --- School sponsored athletics-Instruct. ---             |                 |              |              |                      |
| 11-402-100-100 Salaries                                  | \$713,573.00    | \$19,083.46  | .00          | \$694,489.54         |
| 11-402-100-500 Purchased Services (300-500 series)       | \$143,699.95    | \$30,770.71  | \$5,817.50   | \$107,111.74         |
| 11-402-100-600 Supplies and Materials                    | \$112,478.50    | \$7,943.50   | \$88,094.14  | \$16,440.86          |
| 11-402-100-800 Other Objects                             | \$25,772.00     | \$7,191.10   | \$2,200.75   | \$16,380.15          |
| TOTAL  | \$995,523.45    | \$64,988.77  | \$96,112.39  | \$834,422.29         |
| --- Before/After School Programs - Instruction ---       |                 |              |              |                      |
| 11-421-100-101 Salaries of Teachers                      | \$200,900.00    | \$7,425.33   | \$0.00       | \$193,474.67         |
| 11-421-100-500 Other Purchased Serv. (400-500 series)    | \$20,000.00     | .00          | .00          | \$20,000.00          |
| 11-421-100-600 General Supplies                          | \$10,000.00     | \$482.86     | .00          | \$9,517.14           |
| TOTAL  | \$230,900.00    | \$7,908.19   | \$0.00       | \$222,991.81         |
| TOTAL BEFORE/AFTER SCHOOL PROGRAMS                       |                 |              |              |                      |
|  | \$230,900.00    | \$7,908.19   | \$0.00       | \$222,991.81         |
| --- UNDISTRIBUTED EXPENDITURES ---                       |                 |              |              |                      |



BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/30/2019

|   | Appropriations  | Expenditures | Encumbrances   | Available<br>Balance |
|---|-----------------|--------------|----------------|----------------------|
| --- Instruction ---                                       |                 |              |                |                      |
| 11-000-100-561 Tuition to Other LEAs within State Regular | \$83,484.00     | \$48,713.84  | .00            | \$34,770.16          |
| 11-000-100-562 Tuition to Other LEAs within State Special | \$4,648,104.86  | \$59,943.02  | \$4,562,817.03 | \$25,344.81          |
| 11-000-100-563 Tuition to Co.Voc.School Dist.-reg.        | \$666,500.00    | .00          | .00            | \$666,500.00         |
| 11-000-100-564 Tuition to Co.Voc. School Dist.-spec.      | \$52,000.00     | .00          | .00            | \$52,000.00          |
| 11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls  | \$40,000.00     | .00          | .00            | \$40,000.00          |
| 11-000-100-566 Tuition to Priv Sch for Disbl w/i State    | \$5,961,098.59  | \$595,544.08 | \$3,922,306.38 | \$1,443,248.13       |
| 11-000-100-568 Tuition - State Facilities                 | \$57,925.00     | .00          | .00            | \$57,925.00          |
| 11-000-100-569 Tuition - Other                            | \$553,585.00    | .00          | .00            | \$553,585.00         |
| TOTAL   | \$12,062,697.45 | \$704,200.94 | \$8,485,123.41 | \$2,873,373.10       |
| --- Attendance and social work services ---               |                 |              |                |                      |
| 11-000-211-100 Salaries                                   | \$200,602.00    | \$4,793.48   | .00            | \$195,808.52         |
| 11-000-211-300 Purchased Prof. & Tech. Svc.               | \$98,400.00     | \$16,400.00  | .00            | \$82,000.00          |
| 11-000-211-800 Other Objects                              | \$720.00        | .00          | .00            | \$720.00             |
| TOTAL   | \$299,722.00    | \$21,193.48  | \$0.00         | \$278,528.52         |
| --- Health services ---                                   |                 |              |                |                      |
| 11-000-213-100 Salaries                                   | \$962,561.00    | \$941.16     | .00            | \$961,619.84         |
| 11-000-213-300 Purchased Prof. & Tech. Svc.               | \$63,924.00     | \$5,214.68   | \$55,650.27    | \$3,059.05           |
| 11-000-213-600 Supplies and Materials                     | \$16,441.00     | .00          | \$5,060.94     | \$11,380.06          |
| TOTAL   | \$1,042,926.00  | \$6,155.84   | \$60,711.21    | \$976,058.95         |
| --- Speech, OT,PT & Related Svcs ---                      |                 |              |                |                      |
| 11-000-216-100 Salaries                                   | \$1,420,195.25  | \$43,031.25  | .00            | \$1,377,164.00       |
| 11-000-216-320 Purchased Prof. Ed. Services               | \$1,902,001.02  | \$62,997.76  | \$1,788,310.00 | \$50,693.26          |
| 11-000-216-600 Supplies and Materials                     | \$52,715.53     | \$1,450.00   | \$19,485.43    | \$31,780.10          |
| TOTAL   | \$3,374,911.80  | \$107,479.01 | \$1,807,795.43 | \$1,459,637.36       |
| --- Other support services - Students - Extra Srvc        |                 |              |                |                      |
| 11-000-217-100 Salaries                                   | \$3,301,215.00  | \$72,708.95  | .00            | \$3,228,506.05       |
| TOTAL   | \$3,301,215.00  | \$72,708.95  | \$0.00         | \$3,228,506.05       |
| --- Guidance ---  |                 |              |                |                      |
| 11-000-218-104 Salaries Other Prof. Staff                 | \$1,822,109.00  | \$630.00     | .00            | \$1,821,479.00       |
| 11-000-218-105 Sal Secr. & Clerical Asst.                 | \$278,501.00    | \$30,730.28  | \$153,651.40   | \$94,119.32          |
| 11-000-218-600 Supplies and Materials                     | \$600.00        | .00          | \$34.56        | \$565.44             |
| 11-000-218-800 Other Objects                              | \$7,734.89      | \$696.36     | \$5,055.12     | \$1,983.41           |
| TOTAL   | \$2,108,944.89  | \$32,056.64  | \$158,741.08   | \$1,918,147.17       |
| --- Child Study Teams ---                                 |                 |              |                |                      |
| 11-000-219-104 Salaries Other Prof. Staff                 | \$2,739,276.60  | \$89,806.64  | .00            | \$2,649,469.96       |
| 11-000-219-105 Sal Secr. & Clerical Asst.                 | \$256,536.00    | \$31,780.92  | \$158,904.60   | \$65,850.48          |
| 11-000-219-11X Other Salaries                             | \$4,010.16      | .00          | .00            | \$4,010.16           |
| 11-000-219-320 Purchased Prof. - Ed. Services             | \$166,950.14    | \$8,244.52   | \$75,558.00    | \$83,147.62          |
| 11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs) | \$3,000.00      | \$0.00       | \$0.00         | \$3,000.00           |
| 11-000-219-800 Other Objects                              | \$2,000.00      | \$274.00     | \$280.00       | \$1,446.00           |

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/30/2019

|   | Appropriations | Expenditures | Encumbrances   | Available<br>Balance |
|---|----------------|--------------|----------------|----------------------|
| TOTAL   | \$3,171,772.90 | \$130,106.08 | \$234,742.60   | \$2,806,924.22       |
| --- Improv. of instr. Serv. ---                                 |                |              |                |                      |
| 11-000-221-102 Salaries Superv. of Instr.                       | \$1,295,480.00 | \$216,259.28 | \$1,056,296.40 | \$22,924.32          |
| 11-000-221-104 Salaries Other Prof. Staff                       | \$60,826.00    | \$2,250.00   | .00            | \$58,576.00          |
| 11-000-221-105 Sal Sec. & Clerical Asst.                        | \$290,430.00   | \$681.00     | .00            | \$289,749.00         |
| 11-000-221-500 Other Purchased Services (400-500 series)        | \$3,000.00     | .00          | .00            | \$3,000.00           |
| 11-000-221-600 Supplies and Materials                           | \$112,300.00   | \$34,530.95  | \$75,072.08    | \$2,696.97           |
| 11-000-221-800 Other Objects                                    | \$10,027.00    | .00          | \$2,648.25     | \$7,378.75           |
| TOTAL   | \$1,772,063.00 | \$253,721.23 | \$1,134,016.73 | \$384,325.04         |
| --- Educational media serv./sch.library ---                     |                |              |                |                      |
| 11-000-222-100 Salaries   | \$850,288.00   | (\$883.84)   | .00            | \$851,171.84         |
| 11-000-222-600 Supplies and Materials                           | \$70,412.06    | \$2,945.92   | \$41,908.19    | \$25,557.95          |
| 11-000-222-800 Other Objects                                    | \$15,500.00    | .00          | .00            | \$15,500.00          |
| TOTAL   | \$936,200.06   | \$2,062.08   | \$41,908.19    | \$892,229.79         |
| --- Instructional Staff Training Services ---                   |                |              |                |                      |
| 11-000-223-11X Other Salaries                                   | \$56,307.00    | \$3,480.00   | .00            | \$52,827.00          |
| 11-000-223-320 Purchased Prof. - Ed. Services                   | \$58,844.23    | \$230.00     | \$2,000.00     | \$56,614.23          |
| 11-000-223-500 Other Purchased Services (400-500 series)        | \$39,056.83    | \$935.00     | \$20,000.00    | \$18,121.83          |
| TOTAL   | \$154,208.06   | \$4,645.00   | \$22,000.00    | \$127,563.06         |
| --- Support services-general administration ---                 |                |              |                |                      |
| 11-000-230-100 Salaries   | \$865,680.00   | \$136,666.04 | \$683,330.20   | \$45,683.76          |
| 11-000-230-109 Salaries - Governance Staff (BOE Direct Reports) | \$4,800.00     | \$800.00     | \$4,000.00     | .00                  |
| 11-000-230-331 Legal Services                                   | \$292,417.15   | \$39,521.94  | \$229,887.27   | \$23,007.94          |
| 11-000-230-332 Audit Fees                                       | \$59,000.00    | .00          | \$50,000.00    | \$9,000.00           |
| 11-000-230-334 Architectural/Engineering Services               | \$14,927.54    | \$3,345.00   | \$2,110.00     | \$9,472.54           |
| 11-000-230-339 Other Purchased Prof. Svc.                       | \$10,000.00    | \$395.00     | \$6,000.00     | \$3,605.00           |
| 11-000-230-340 Purchased Tech. Services                         | \$2,000.00     | \$1,888.00   | .00            | \$112.00             |
| 11-000-230-530 Communications/Telephone                         | \$480,517.82   | \$30,827.97  | \$418,241.64   | \$31,448.21          |
| 11-000-230-590 Other Purchased Services                         | \$656,210.32   | \$626,763.42 | \$21,021.90    | \$8,425.00           |
| 11-000-230-610 General Supplies                                 | \$44,944.90    | \$5,118.13   | \$13,280.55    | \$26,546.22          |
| 11-000-230-630 BOE In-House Training/Meeting Supplies           | \$6,293.34     | .00          | \$1,043.34     | \$5,250.00           |
| 11-000-230-820 Judgments Against. School District.              | \$15,000.00    | \$2,592.00   | \$5,192.00     | \$7,216.00           |
| 11-000-230-890 Misc. Expenditures                               | \$49,185.42    | \$1,840.26   | \$1,687.20     | \$45,657.96          |
| 11-000-230-895 BOE Membership Dues and Fees                     | \$34,629.68    | \$26,662.70  | .00            | \$7,966.98           |
| TOTAL   | \$2,535,606.17 | \$876,420.46 | \$1,435,794.10 | \$223,391.61         |
| --- Support services-school administration ---                  |                |              |                |                      |
| 11-000-240-103 Salaries Princ./Asst. Princ.                     | \$2,752,086.00 | \$455,667.32 | \$2,234,156.60 | \$62,262.08          |
| 11-000-240-104 Salaries Other Prof. Staff                       | \$562,975.00   | \$93,316.76  | \$465,935.80   | \$3,722.44           |
| 11-000-240-105 Sal Sec. & Clerical Asst.                        | \$1,210,421.00 | \$21,187.28  | \$105,936.40   | \$1,083,297.32       |
| 11-000-240-1XX Other Salaries                                   | \$12,000.00    | \$0.00       | \$0.00         | \$12,000.00          |
| 11-000-240-300 Purchased Prof. & Tech. Svc.                     | \$5,000.00     | .00          | \$2,192.00     | \$2,808.00           |
| 11-000-240-500 Other Purchased Services                         | \$19,000.00    | \$307.53     | \$18,692.47    | .00                  |
| 11-000-240-600 Supplies and Materials                           | \$87,347.45    | \$23,719.72  | \$13,615.01    | \$50,012.72          |
| 11-000-240-800 Other Objects                                    | \$122,474.31   | \$7,047.06   | \$22,740.26    | \$92,686.99          |

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/30/2019

|  | Appropriations | Expenditures | Encumbrances   | Available<br>Balance |
|--|----------------|--------------|----------------|----------------------|
| TOTAL  | \$4,771,303.76 | \$601,245.67 | \$2,863,268.54 | \$1,306,789.55       |
| --- Central Services ---                             |                |              |                |                      |
| 11-000-251-100 Salaries                              | \$1,168,491.00 | \$192,088.28 | \$960,441.40   | \$15,961.32          |
| 11-000-251-330 Purchased Prof. Services              | \$120,693.25   | \$59,037.91  | \$47,844.57    | \$13,810.77          |
| 11-000-251-592 Misc Pur Serv (400-500 series )       | \$13,384.26    | \$1,884.46   | \$3,167.98     | \$8,331.82           |
| 11-000-251-600 Supplies and Materials                | \$31,319.62    | \$6,361.21   | \$1,606.00     | \$23,352.41          |
| 11-000-251-89X Other Objects                         | \$15,000.00    | .00          | .00            | \$15,000.00          |
| TOTAL  | \$1,348,888.13 | \$259,371.86 | \$1,013,059.95 | \$76,456.32          |
| --- Admin. Info. Technology ---                      |                |              |                |                      |
| 11-000-252-100 Salaries                              | \$689,281.00   | \$130,722.72 | \$547,733.60   | \$10,824.68          |
| 11-000-252-500 Other Pur Serv. (400-500 series )     | \$7,000.00     | .00          | \$775.00       | \$6,225.00           |
| 11-000-252-600 Supplies and Materials                | \$80,250.00    | \$1,622.50   | \$8,267.26     | \$70,360.24          |
| TOTAL  | \$776,531.00   | \$132,345.22 | \$556,775.86   | \$87,409.92          |
| TOTAL Cent. Svcs. & Admin IT                         | \$2,125,419.13 | \$391,717.08 | \$1,569,835.81 | \$163,866.24         |
| --- Required Maint.for School Facilities ---         |                |              |                |                      |
| 11-000-261-100 Salaries                              | \$1,149,587.00 | \$173,682.50 | \$867,494.80   | \$108,409.70         |
| 11-000-261-420 Cleaning, Repair & Maint. Svc         | \$557,221.14   | \$114,164.68 | \$125,342.51   | \$317,713.95         |
| 11-000-261-610 General Supplies                      | \$390,196.48   | \$53,732.13  | \$21,152.38    | \$315,311.97         |
| 11-000-261-800 Other Objects                         | \$55,879.20    | \$4,113.49   | \$26,429.79    | \$25,335.92          |
| TOTAL  | \$2,152,883.82 | \$345,692.80 | \$1,040,419.48 | \$766,771.54         |
| --- Custodial Services ---                           |                |              |                |                      |
| 11-000-262-1XX Salaries                              | \$3,514,560.00 | \$513,717.23 | \$2,420,308.90 | \$580,533.87         |
| 11-000-262-107 Salaries of Non-Instructional Aids    | \$344,860.00   | .00          | .00            | \$344,860.00         |
| 11-000-262-300 Purchased Prof. & Tech. Svc.          | \$28,600.00    | \$17,568.81  | \$10,450.00    | \$581.19             |
| 11-000-262-420 Cleaning, Repair & Maint. Svc.        | \$177,865.17   | \$30,467.85  | \$116,350.65   | \$31,046.67          |
| 11-000-262-490 Other Purchased Property Svc.         | \$123,300.00   | \$8,780.13   | \$114,519.87   | .00                  |
| 11-000-262-610 General Supplies                      | \$306,000.00   | \$1,833.20   | \$119,017.27   | \$185,149.53         |
| 11-000-262-621 Energy (Natural Gas)                  | \$652,500.00   | \$6,946.73   | \$645,553.27   | .00                  |
| 11-000-262-622 Energy (Electricity)                  | \$1,309,609.42 | \$144,935.30 | \$1,164,674.12 | .00                  |
| TOTAL  | \$6,457,294.59 | \$724,249.25 | \$4,590,874.08 | \$1,142,171.26       |
| --- Care and Upkeep of Grounds ---                   |                |              |                |                      |
| 11-000-263-100 Salaries                              | \$385,757.00   | \$48,716.47  | \$276,079.85   | \$60,960.68          |
| 11-000-263-420 Cleaning, Repair, & Maintenance Serv. | \$36,000.00    | .00          | .00            | \$36,000.00          |
| 11-000-263-610 General Supplies                      | \$47,397.12    | \$1,308.74   | \$7,865.90     | \$38,222.48          |
| TOTAL  | \$469,154.12   | \$50,025.21  | \$283,945.75   | \$135,183.16         |
| --- Security ---                                     |                |              |                |                      |
| 11-000-266-100 Salaries                              | \$1,181,663.72 | \$7,941.52   | .00            | \$1,173,722.20       |
| 11-000-266-300 Purchased Prof. & Tech. Svc.          | \$188,543.25   | \$13,788.61  | \$16,508.50    | \$158,246.14         |
| 11-000-266-420 Cleaning, Repair, & Maintenance Serv. | \$101,120.45   | .00          | \$1,469.45     | \$99,651.00          |
| 11-000-266-610 General Supplies                      | \$16,351.10    | \$2,149.00   | \$7,907.12     | \$6,294.98           |
| 11-000-266-800 Other Objects                         | \$11,435.00    | \$1,235.00   | \$3,962.50     | \$6,237.50           |

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/30/2019

|  | Appropriations  | Expenditures   | Encumbrances    | Available<br>Balance |
|--|-----------------|----------------|-----------------|----------------------|
| TOTAL  | \$1,499,113.52  | \$25,114.13    | \$29,847.57     | \$1,444,151.82       |
| TOTAL Oper & Maint of Plant Services                       | \$10,578,446.05 | \$1,145,081.39 | \$5,945,086.88  | \$3,488,277.78       |
| --- Student transportation services ---                    |                 |                |                 |                      |
| 11-000-270-107 Salaries of Non-Instructional Aids          | \$574,294.00    | \$17,019.89    | .00             | \$557,274.11         |
| 11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg        | \$1,686,228.00  | \$120,074.72   | \$448,910.20    | \$1,117,243.08       |
| 11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch  | \$20,000.00     | \$150.78       | .00             | \$19,849.22          |
| 11-000-270-350 Management Fee - ESC Transp. Prog.          | \$150,621.17    | .00            | \$1,421.17      | \$149,200.00         |
| 11-000-270-390 Other Purch. Prof. & Tech Svc.              | \$14,500.00     | \$2,985.00     | \$1,888.00      | \$9,627.00           |
| 11-000-270-420 Cleaning, Repair & Maint. Svc.              | \$109,066.88    | \$28,513.26    | \$23,308.45     | \$57,245.17          |
| 11-000-270-505 Contract Svc (Aid-In-Lieu)-Choice Students  | \$21,000.00     | .00            | .00             | \$21,000.00          |
| 11-000-270-512 Contract Svc (other btw home & sch)-vndrs   | \$163,315.31    | \$3,211.00     | \$1,000.00      | \$159,104.31         |
| 11-000-270-517 Contract Svc (reg std) - ESCs               | \$320,000.00    | .00            | .00             | \$320,000.00         |
| 11-000-270-518 Contract Svc (Sp Ed) - ESCs                 | \$3,131,620.97  | \$32,865.11    | \$8,679.04      | \$3,090,076.82       |
| 11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch   | \$313,747.25    | \$5,000.00     | \$11,500.00     | \$297,247.25         |
| 11-000-270-504 Contr Svc-Aid in Lieu Pymnts-Chrtr Sch Stud | \$69,500.00     | .00            | \$19,000.00     | \$50,500.00          |
| 11-000-270-610 General Supplies                            | \$41,037.06     | \$2,450.02     | \$11,510.63     | \$27,076.41          |
| 11-000-270-615 Transportation Supplies                     | \$179,242.76    | \$27,255.92    | \$105,527.74    | \$46,459.10          |
| 11-000-270-800 Misc. Expenditures                          | \$3,300.00      | \$400.00       | .00             | \$2,900.00           |
| TOTAL  | \$6,797,473.40  | \$239,925.70   | \$632,745.23    | \$5,924,802.47       |
| --- Personal Services-Employee Benefits---                 |                 |                |                 |                      |
| 11-XXX-XXX-220 Social Security Contributions               | \$1,182,398.62  | \$160,618.79   | \$1,021,364.66  | \$415.17             |
| 11-XXX-XXX-241 Other Retirement Contrb. - PERS             | \$1,659,733.05  | \$8,033.30     | \$9,003.00      | \$1,642,696.75       |
| 11-XXX-XXX-249 Other Retirement Contrb. - Regular          | \$56,906.41     | \$389.44       | \$49,610.56     | \$6,906.41           |
| 11-XXX-XXX-250 Unemployment Compensation                   | \$20,000.00     | .00            | .00             | \$20,000.00          |
| 11-XXX-XXX-260 Workman's Compensation                      | \$812,323.78    | .00            | \$812,323.78    | .00                  |
| 11-XXX-XXX-270 Health Benefits                             | \$17,135,041.50 | \$3,859,350.20 | \$13,122,499.97 | \$153,191.33         |
| 11-XXX-XXX-280 Tuition Reimbursement                       | \$109,641.77    | .00            | \$100,000.00    | \$9,641.77           |
| 11-XXX-XXX-299 Unused Sick Payment to Term/Ret Staff       | \$400,000.00    | \$6,095.00     | .00             | \$393,905.00         |
| TOTAL  | \$21,376,045.13 | \$4,034,486.73 | \$15,114,801.97 | \$2,226,756.43       |
| Total Undistributed Expenditures                           | \$76,408,954.80 | \$8,623,206.28 | \$39,506,571.18 | \$28,279,177.34      |
| *** TOTAL CURRENT EXPENSE EXPENDITURES ***                 | 128,002,525.14  | \$9,465,545.28 | \$41,173,890.36 | \$77,363,089.50      |
| *** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***     | 128,002,525.14  | \$9,465,545.28 | \$41,173,890.36 | \$77,363,089.50      |

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/30/2019

|   | Appropriations                           | Expenditures | Encumbrances | Available<br>Balance |              |
|---|--|--------------|--------------|----------------------|--------------|
| <b>*** CAPITAL OUTLAY ***</b>                                   |  |              |              |                      |              |
| <b>--- EQUIPMENT ---</b>  |  |              |              |                      |              |
| Regular programs-instruction                                    |  |              |              |                      |              |
| 12-120-100-730  | Grades 1-5                               | \$2,000.00   | .00          | .00                  | \$2,000.00   |
| Special education - instruction                                 |  |              |              |                      |              |
| 12-4XX-100-730  | School-spons. & oth instr prog           | \$28,000.00  | \$5,329.99   | \$5,200.00           | \$17,470.01  |
| Undistributed expenses  |  |              |              |                      |              |
| 12-000-100-730  | Instruction                              | \$3,325.00   | .00          | .00                  | \$3,325.00   |
| 12-000-210-730  | Support services-students-reg.           | \$12,775.00  | \$0.00       | \$0.00               | \$12,775.00  |
| 12-000-219-730  | Support services-students-spec.          | \$5,000.00   | .00          | .00                  | \$5,000.00   |
| 12-000-252-730  | Admin. Info. Tech.                       | \$72,486.20  | .00          | \$72,486.20          | .00          |
| 12-000-261-730  | Undist. Exp.-Req. Maint. Schl Facilities | \$67,999.00  | \$2,200.00   | \$2,999.00           | \$62,800.00  |
| 12-000-262-730  | Undist. Exp.-Custodial Services          | \$65,000.00  | \$3,225.00   | \$17,784.84          | \$43,990.16  |
| 12-000-263-730  | Undist. Exp.-Care and Upkeep of Grnds    | \$74,000.00  | \$73,545.00  | .00                  | \$455.00     |
| 12-000-266-730  | Undist. Exp.-Security                    | \$119,378.94 | \$24,378.94  | .00                  | \$95,000.00  |
| Undist. Exp. - Non-instructional Services                       |  |              |              |                      |              |
| 12-000-270-733  | School buses - regular                   | \$136,687.52 | \$45,153.84  | \$62,825.54          | \$28,708.14  |
| TOTAL   |  | \$586,651.66 | \$153,832.77 | \$161,295.58         | \$271,523.31 |
| <b>--- Facilities acquisition and construction services ---</b> |  |              |              |                      |              |
| 12-000-400-334  | Architectural/Engineering Services       | \$21,000.00  | \$21,000.00  | .00                  | .00          |
| 12-000-400-450  | Construction Services                    | \$210,000.00 | \$210,000.00 | .00                  | .00          |
| 12-000-400-800  | Other objects                            | \$5,000.00   | .00          | .00                  | \$5,000.00   |
| 12-000-400-896  | Assmt for Debt Service on SDA Funding    | \$101,460.00 | .00          | .00                  | \$101,460.00 |
| Sub Total   |  | \$337,460.00 | \$231,000.00 | \$0.00               | \$106,460.00 |
| TOTAL   |  | \$337,460.00 | \$231,000.00 | \$0.00               | \$106,460.00 |
| TOTAL CAPITAL OUTLAY EXPENDITURES                               |  | \$924,111.66 | \$384,832.77 | \$161,295.58         | \$377,983.31 |

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/30/2019

|  | Appropriations | Expenditures   | Encumbrances    | Available<br>Balance |
|--|----------------|----------------|-----------------|----------------------|
| *** EDUCATION JOBS FUND **                     |                |                |                 |                      |
| *** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT *** |                |                |                 |                      |
| TOTAL GENERAL FUND EXPENDITURES                | 128,926,636.80 | \$9,850,378.05 | \$41,335,185.94 | \$77,741,072.81      |

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

For 2 Month Period Ending 08/30/2019

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

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

\_\_\_\_\_  
Date

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

| ACCOUNT NUMBER | DESCRIPTION          | APPROPRIATION | EXPENDITURE | ENCUMBERANCES | AVAILABLE BALANCE |
|----------------|----------------------|---------------|-------------|---------------|-------------------|
| 11-000-262-620 | ELECTRIC UTILITY BH  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY CF  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY FS  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY HS  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY JF  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY LS  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY WS  | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY KMS | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY UHS | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY BMS | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC HC          | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | ELECTRIC UTILITY ADM | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY BH       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY CF       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY FS       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY HS       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY JF       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY LS       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY WS       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY KMS      | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY UHS      | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY BMS      | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY HC       | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-000-262-620 | GAS UTILITY ADM      | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |
| 11-999-999-999 | PAYROLL NET PAY ADJU | \$ 0.00       | \$ 0.00     | \$ 0.00       | \$ 0.00           |



9/5 9:42am

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
Interim Balance Sheet  
For 2 Month Period Ending 08/30/19

=====

ASSETS AND RESOURCES

=====

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

|         |  |              |                |
|---------|--|--------------|----------------|
| 101     | Cash in bank                                     |              | (\$360,075.45) |
|         | Accounts receivable:                             |              |                |
| 141     | Intergovernmental - State                        | \$134,199.57 |                |
| 142     | Intergovernmental - Federal                      | \$751,548.37 |                |
| 153,154 | Other (net of estimated uncollectible of \$____) | \$0.04       |                |
|         |  | \$885,747.98 |                |

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

|     |                            |                |                |
|-----|----------------------------|----------------|----------------|
| 301 | Estimated Revenues         | \$7,073,805.32 |                |
| 302 | Less Revenues              | (\$463,494.32) |                |
|     |                            | \$6,610,311.00 |                |
|     | Total assets and resources |                | \$7,135,983.53 |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/30/19

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

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

|                   |  |              |
|-------------------|--|--------------|
| 411               | Intergovernmental accounts payable - State | \$13,049.90  |
| 421               | Accounts Payable                           | \$185,503.00 |
| 481               | Deferred revenues                          | \$36,069.29  |
| TOTAL LIABILITIES |  | \$234,622.19 |
|                   |  | \$234,622.19 |

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 | \$2,214,280.79                  |
| 754                               | Reserve for encumbrances - Prior Year   | \$105,772.25                    |
| 601                               | Appropriations                          | \$7,073,805.32                  |
| 602                               | Less: Expenditures                      | \$278,216.23                    |
| 603                               | Encumbrances                            | \$2,214,280.79 (\$2,492,497.02) |
|                                   |   | \$4,581,308.30                  |
| TOTAL FUND BALANCE                |   | \$6,901,361.34                  |
| TOTAL LIABILITIES AND FUND EQUITY |   | \$7,135,983.53                  |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE

For 2 Month Period Ending 08/30/19

|  |   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE   | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE        |
|--|---|-----------------------|---------------------|--------------------------|------------------------------|
| <b>*** REVENUES/SOURCES OF FUNDS ***</b> |   |                       |                     |                          |                              |
| 1XXX                                     | From Local Sources                            | \$384,354.32          | \$384,354.32        |                          | .00                          |
| 3XXX                                     | From State Sources                            | \$3,578,781.00        | \$79,140.00         |                          | \$3,499,641.00               |
| 4XXX                                     | From Federal Sources                          | \$3,110,670.00        | .00                 |                          | \$3,110,670.00               |
| <b>TOTAL REVENUE/SOURCES OF FUNDS</b>    |   | <b>\$7,073,805.32</b> | <b>\$463,494.32</b> |                          | <b>\$6,610,311.00</b>        |
| <b>*** EXPENDITURES ***</b>              |   |                       |                     |                          |                              |
|  |   | <b>APPROPRIATIONS</b> | <b>EXPENDITURES</b> | <b>ENCUMBRANCES</b>      | <b>AVAILABLE<br/>BALANCE</b> |
| <b>LOCAL PROJECTS:</b>                   |   | \$384,354.32          | \$0.00              | \$2,175.00               | \$382,179.32                 |
| <b>STATE PROJECTS:</b>                   |   |                       |                     |                          |                              |
|  | Preschool Education Aid                       | \$3,160,515.00        | \$18,500.00         | \$136,675.66             | \$3,005,339.34               |
|  | Nonpublic textbooks                           | \$24,774.00           | .00                 | \$24,774.00              | .00                          |
|  | Nonpublic auxiliary services                  | \$164,838.00          | .00                 | \$164,838.00             | .00                          |
|  | Nonpublic handicapped services                | \$95,644.00           | .00                 | \$95,644.00              | .00                          |
|  | Nonpublic nursing services                    | \$45,590.00           | .00                 | \$45,590.00              | .00                          |
|  | Nonpublic Technology Aid                      | \$16,920.00           | .00                 | \$16,920.00              | .00                          |
|  | Nonpublic School Programs                     | \$70,500.00           | .00                 | \$70,500.00              | .00                          |
| <b>TOTAL STATE PROJECTS</b>              |   | <b>\$3,578,781.00</b> | <b>\$18,500.00</b>  | <b>\$554,941.66</b>      | <b>\$3,005,339.34</b>        |
| <b>FEDERAL PROJECTS:</b>                 |   |                       |                     |                          |                              |
|  | NCLB Title I - Part A/D                       | \$973,246.00          | \$124,826.61        | \$82,895.31              | \$765,524.08                 |
|  | I.D.E.A. Part B (Handicapped)                 | \$1,825,349.00        | \$131,433.18        | \$1,542,704.22           | \$151,211.60                 |
|  | NCLB Title II - Part A/D                      | \$185,388.00          | \$1,574.00          | \$26,825.00              | \$156,989.00                 |
|  | NCLB Title III - English Language Enhancement | \$70,393.00           | \$220.40            | \$1,187.60               | \$68,985.00                  |
|  | NCLB Title IV                                 | \$56,294.00           | \$1,662.04          | \$3,552.00               | \$51,079.96                  |
|  | Other Federal Projects                        | \$0.00                | \$0.00              | \$0.00                   | \$0.00                       |
| <b>TOTAL FEDERAL PROJECTS</b>            |   | <b>\$3,110,670.00</b> | <b>\$259,716.23</b> | <b>\$1,657,164.13</b>    | <b>\$1,193,789.64</b>        |
| <b>*** TOTAL EXPENDITURES ***</b>        |   | <b>\$7,073,805.32</b> | <b>\$278,216.23</b> | <b>\$2,214,280.79</b>    | <b>\$4,581,308.30</b>        |

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 SPECIAL REVENUE - FUND 20  
 SCHEDULE OF REVENUES  
 ACTUAL COMPARED WITH ESTIMATED  
 For 2 Month Period Ending 08/30/19

|                                       | ESTIMATED      | ACTUAL       | UNREALIZED     |
|---------------------------------------|----------------|--------------|----------------|
| --- LOCAL SOURCES ---                 |                |              |                |
| 1XXX Other Revenue from Local Sources | \$384,354.32   | \$384,354.32 | \$0.00         |
| Total Revenues from Local Sources     | \$384,354.32   | \$384,354.32 | \$0.00         |
| --- STATE SOURCES ---                 |                |              |                |
| 3218 Preschool Education Aid          | \$3,160,515.00 | .00          | \$3,160,515.00 |
| 32XX Other Restricted Entitlements    | \$418,266.00   | \$79,140.00  | \$339,126.00   |
| Total Revenue from State Sources      | \$3,578,781.00 | \$79,140.00  | \$3,499,641.00 |
| --- FEDERAL SOURCES ---               |                |              |                |
| 4411-16 Title I                       | \$973,246.00   | .00          | \$973,246.00   |
| 4451-55 Title II                      | \$185,388.00   | .00          | \$185,388.00   |
| 4491-94 Title III                     | \$70,393.00    | .00          | \$70,393.00    |
| 4471-74 Title IV                      | \$56,294.00    | .00          | \$56,294.00    |
| 4420-29 I.D.E.A. Part B (Handicapped) | \$1,825,349.00 | .00          | \$1,825,349.00 |
| Total Revenues from Federal Sources   | \$3,110,670.00 | \$0.00       | \$3,110,670.00 |
| TOTAL REVENUES/SOURCES OF FUNDS       | \$7,073,805.32 | \$463,494.32 | \$6,610,311.00 |

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/30/19

|  | Appropriations | Expenditures | Encumbrances   | Available<br>Balance |
|--|----------------|--------------|----------------|----------------------|
| State Projects:  |                |              |                |                      |
| PRESCHOOL EDUCATION AID                                  |                |              |                |                      |
| --- Preschool Education Aid - Instruction ---            |                |              |                |                      |
| 20-218-100-101 Salaries of Teachers                      | \$1,053,398.00 | .00          | .00            | \$1,053,398.00       |
| 20-218-100-106 Other Sal. For Instruction                | \$424,130.00   | .00          | .00            | \$424,130.00         |
| 20-218-100-321 Purchased Prof & Ed Services              | \$15,000.00    | .00          | .00            | \$15,000.00          |
| 20-218-100-500 Other purchased servs. (400-500 series)   | \$6,525.00     | .00          | .00            | \$6,525.00           |
| 20-218-100-600 General Supplies                          | \$50,609.00    | .00          | \$42,534.57    | \$8,074.43           |
| TOTAL Instruction  | \$1,549,662.00 | \$0.00       | \$42,534.57    | \$1,507,127.43       |
| --- Preschool Education Aid - Support Services ---       |                |              |                |                      |
| 20-218-200-102 Salaries of Supervisors of Instruction    | \$102,000.00   | \$17,000.00  | \$85,000.00    | .00                  |
| 20-218-200-104 Salaries of Other Professional Staff      | \$205,471.00   | .00          | .00            | \$205,471.00         |
| 20-218-200-105 Salaries of Secr. And Clerical Assistants | \$45,961.00    | \$1,500.00   | .00            | \$44,461.00          |
| 20-218-200-176 Salaries of Master Teachers               | \$176,439.00   | .00          | .00            | \$176,439.00         |
| 20-218-200-200 Personal Services - Employee Benefits     | \$899,316.00   | .00          | .00            | \$899,316.00         |
| 20-218-200-329 Purchased Professional-Education Services | \$8,000.00     | .00          | .00            | \$8,000.00           |
| 20-218-200-330 Other Purchased Professional Services     | \$6,000.00     | .00          | .00            | \$6,000.00           |
| 20-218-200-511 Contr. Trans. Serv. (Bet. Home & Sch)     | \$46,635.00    | .00          | .00            | \$46,635.00          |
| 20-218-200-516 Contr. Trans. Serv. (Field Trips.)        | \$5,500.00     | .00          | .00            | \$5,500.00           |
| 20-218-200-600 Supplies and Materials                    | \$6,000.00     | .00          | .00            | \$6,000.00           |
| 20-218-200-800 Other Objects                             | \$500.00       | .00          | .00            | \$500.00             |
| TOTAL Support Services                                   | \$1,501,822.00 | \$18,500.00  | \$85,000.00    | \$1,398,322.00       |
| --- Facility Acquisition & Constr. Serv. ---             |                |              |                |                      |
| 20-218-400-731 Instructional Equipment                   | \$61,031.00    | .00          | \$9,141.09     | \$51,889.91          |
| 20-218-400-732 NonInstructional Equipment                | \$48,000.00    | .00          | .00            | \$48,000.00          |
| TOTAL Facility Acquisition & Constr. Serv.               | \$109,031.00   | \$0.00       | \$9,141.09     | \$99,889.91          |
| =====  |                |              |                |                      |
| TOTAL PRESCHOOL EDUCATION AID                            | \$3,160,515.00 | \$18,500.00  | \$136,675.66   | \$3,005,339.34       |
| Other State Projects:                                    |                |              |                |                      |
| PRESCHOOL EXPANSION GRANT                                |                |              |                |                      |
| =====  |                |              |                |                      |
| TOTAL OTHER STATE PROJECTS                               | \$3,160,515.00 | \$18,500.00  | \$136,675.66   | \$3,005,339.34       |
| 20-XXX-XXX-XXX All Other State/Fed/Loc Projects          | \$3,913,290.32 | \$259,716.23 | \$2,077,605.13 | \$1,575,968.96       |
| TOTAL EXPENDITURE  | \$7,073,805.32 | \$278,216.23 | \$2,214,280.79 | \$4,581,308.30       |

| Appropriations | Expenditures | Encumbrances | Available<br>Balance |
|----------------|--------------|--------------|----------------------|
| <hr/>          | <hr/>        | <hr/>        | <hr/>                |
| <hr/> <hr/>    | <hr/> <hr/>  | <hr/> <hr/>  | <hr/> <hr/>          |

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

Special Revenue Fund - Fund 20  
For 2 Month Period Ending 08/30/19

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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9/5 9:42am

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 2 Month Period Ending 08/30/19

=====

ASSETS AND RESOURCES

=====

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

|     |              |  |              |
|-----|--------------|--|--------------|
| 101 | Cash in bank |  | \$755,292.53 |
|-----|--------------|--|--------------|

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

|     |                            |                             |  |
|-----|----------------------------|-----------------------------|--|
| 302 | Less Revenues              | (\$231,000.00)              |  |
|     |                            | <u>                    </u> | <u>(\$231,000.00)</u>  |
|     | Total assets and resources |                             | <u>                    </u><br><u>                    </u><br>\$524,292.53 |

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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 2 Month Period Ending 08/30/19

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LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

-----

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

|                 |   |              |                |                        |
|-----------------|---|--------------|----------------|------------------------|
| 753             | Reserve for encumbrances - Current Year |              |                | \$29,779.60            |
| 754             | Reserve for encumbrances - Prior Year   |              |                | \$307,286.91           |
| 750,751,752,76X | Other reserves                          |              |                | \$24,975,784.76        |
| 601             | Appropriations                          |              | \$538,286.91   |                        |
| 602             | Less : Expenditures                     | \$105,711.00 |                |                        |
| 603             | Encumbrances                            | \$337,066.51 | (\$442,777.51) |                        |
|                 |   |              |                | <u>\$95,509.40</u>     |
|                 | Total Appropriated                      |              |                | <u>\$25,408,360.67</u> |

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

|     |                       |  |  |                   |
|-----|-----------------------|--|--|-------------------|
| 770 | Fund balance          |  |  | (\$24,653,068.14) |
| 303 | Budgeted Fund Balance |  |  | (\$231,000.00)    |

TOTAL FUND BALANCE \$524,292.53

TOTAL LIABILITIES AND FUND EQUITY \$524,292.53

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

Capital Projects Fund - Fund 30  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/30/19

|   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE   | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|---|-----------------------|---------------------|--------------------------|-----------------------|
| <b>*** REVENUES/SOURCES OF FUNDS ***</b>          |                       |                     |                          |                       |
| 52XX Transfers from other funds                   |                       | \$231,000.00        |                          | (\$231,000.00)        |
| <b>TOTAL REVENUE/SOURCES OF FUNDS</b>             | <b>\$0.00</b>         | <b>\$231,000.00</b> |                          | <b>(\$231,000.00)</b> |
| <b>*** EXPENDITURES ***</b>                       |                       |                     |                          |                       |
| --- Facilities acquisition and constr. serv. ---  |                       |                     |                          |                       |
| 30-000-4XX-334 Architectural/Engineering Services | \$30,800.00           | .00                 | \$9,800.00               | \$21,000.00           |
| 30-000-4XX-450 Construction services              | \$507,486.91          | \$105,711.00        | \$327,266.51             | \$74,509.40           |
| <b>Total fac.acq.and constr. serv.</b>            | <b>\$538,286.91</b>   | <b>\$105,711.00</b> | <b>\$337,066.51</b>      | <b>\$95,509.40</b>    |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$538,286.91</b>   | <b>\$105,711.00</b> | <b>\$337,066.51</b>      | <b>\$95,509.40</b>    |
| <b>*** TOTAL EXPENDITURES AND TRANSFERS</b>       | <b>\$538,286.91</b>   | <b>\$105,711.00</b> | <b>\$337,066.51</b>      | <b>\$95,509.40</b>    |

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

Capital Projects Fund - Fund 30  
For 2 Month Period Ending 08/30/19

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

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

\_\_\_\_\_  
Date

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

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REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/30/19

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

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

|     |                           |                |
|-----|---------------------------|----------------|
| 101 | Cash in bank              |                |
| 121 | Tax levy receivable       | (\$233,523.51) |
|     | Accounts receivable:      | \$1,374,620.00 |
| 141 | Intergovernmental - State | \$47,529.00    |
|     |                           | -----          |
|     |                           | \$47,529.00    |

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

|     |                            |                  |
|-----|----------------------------|------------------|
| 301 | Estimated Revenues         | \$2,863,750.00   |
| 302 | Less Revenues              | (\$2,863,750.00) |
|     |                            | -----            |
|     | Total assets and resources | \$1,188,625.49   |
|     |                            | =====            |

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

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 2 Month Period Ending 08/30/19

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LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

|     |   |                                 |
|-----|---|---------------------------------|
| 753 | Reserve for encumbrances - Current Year | \$1,188,625.00                  |
|     | Reserved fund balance:                  |                                 |
| 601 | Appropriations                          | \$2,863,750.00                  |
| 602 | Less : Expenditures                     | \$1,675,125.00                  |
| 603 | Encumbrances                            | \$1,188,625.00 (\$2,863,750.00) |
|     | Total Appropriated                      | \$1,188,625.00                  |

--- Unappropriated ---

|     |              |        |
|-----|--------------|--------|
| 770 | Fund Balance | \$0.49 |
|-----|--------------|--------|

|                                   |                |
|-----------------------------------|----------------|
| TOTAL FUND BALANCE                | \$1,188,625.49 |
| TOTAL LIABILITIES AND FUND EQUITY | \$1,188,625.49 |

RECAPITULATION OF FUND BALANCE:

|  | Budgeted         | Actual           | Variance |
|--|------------------|------------------|----------|
| Appropriations                                     | \$2,863,750.00   | \$2,863,750.00   | \$0.00   |
| Revenues   | (\$2,863,750.00) | (\$2,863,750.00) | \$0.00   |
| <hr/>  |                  |                  |          |
| --- Change in Maint. / Capital reserve account --- |                  |                  |          |
| Less: Adjust for prior year encumb.                | \$0.00           | \$0.00           |          |
| <hr/>  |                  |                  |          |

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

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/30/19

|                                   | BUDGETED<br>ESTIMATED | ACTUAL TO<br>DATE | NOTE: OVER<br>OR (UNDER) | UNREALIZED<br>BALANCE |
|-----------------------------------|-----------------------|-------------------|--------------------------|-----------------------|
| *** REVENUES/SOURCES OF FUNDS *** |                       |                   |                          |                       |
| --- Local Sources ---             |                       |                   |                          |                       |
| 1210 Local tax levy               | \$2,749,240.00        | \$2,749,240.00    |                          | .00                   |
| Total Local Sources               | \$2,749,240.00        | \$2,749,240.00    |                          | \$0.00                |
| --- State Sources ---             |                       |                   |                          |                       |
| 3160 Debt service aid Type II     | \$114,510.00          | \$114,510.00      |                          | .00                   |
| Total State Sources               | \$114,510.00          | \$114,510.00      |                          | \$0.00                |
| TOTAL REVENUE/SOURCES OF FUNDS    | \$2,863,750.00        | \$2,863,750.00    |                          | \$0.00                |



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

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/30/19

| *** EXPENDITURES ***                   | APPROPRIATIONS | EXPENDITURES/Enc. | AVAILABLE<br>BALANCE |
|--|----------------|-------------------|----------------------|
|  | -----          | -----             | -----                |
| --- Debt Service - Regular ---         |                |                   |                      |
| 40-701-510-834 Interest on Bonds       | \$673,750.00   | \$673,750.00      | .00                  |
| 40-701-510-910 Redemption of Principal | \$2,190,000.00 | \$2,190,000.00    | .00                  |
|  | -----          | -----             | -----                |
| TOTAL                                  | \$2,863,750.00 | \$2,863,750.00    | \$0.00               |
|  | =====          | =====             | =====                |
|  |                |                   |                      |
|  | -----          | -----             | -----                |
| TOTAL USES OF FUNDS BEFORE TRANSFERS   | \$2,863,750.00 | \$2,863,750.00    | \$0.00               |
|  | =====          | =====             | =====                |
|  |                |                   |                      |
|  | -----          | -----             | -----                |
| *** TOTAL USES OF FUNDS ***            | \$2,863,750.00 | \$2,863,750.00    | \$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 2 Month Period Ending 08/30/19

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

\_\_\_\_\_  
Date

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