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REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/2014

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

101	Cash in bank	\$19,625,965.55	
116	Capital reserve Account	\$6,227,012.51	
117	Maint. Reserve Account	\$2,050,000.00	
118	Investments - Cur. Exp. Emergency Rsrv.	\$1,000,000.00	
121	Tax levy receivable	\$25,800,000.00	
	Accounts receivable:		
141	Intergovernmental - State	\$12,956,770.11	
153,154	Other (net of est uncollectible of \$_____)	\$20,529.80	\$12,977,299.91

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

301	Estimated Revenues	111,466,843.00	
302	Less Revenues	(111,731,417.35)	
		(\$264,574.35)	

Total assets and resources		\$67,415,703.62	
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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 8 Month Period Ending 02/28/2014

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

Other current liabilities

\$268,483.88

TOTAL LIABILITIES

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\$268,483.88

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FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year		\$40,417,914.91
754	Reserve for Encumbrance - Prior Year		\$372,642.20
	Reserved fund balance:		
761	Capital reserve account -	\$6,227,012.51	
			\$6,227,012.51
766	Reserve for Current Expense Emergencies	\$1,000,000.00	
			\$1,000,000.00
764	Reserve for Maintenance	\$2,050,000.00	
			\$2,050,000.00
601	Appropriations	120,727,164.73	
	Less : Expenditures	\$70,166,854.74	
	Encumbrances	\$40,790,557.11 (110,957,411.85)	
			\$9,769,752.88
	Total Appropriated		\$59,837,322.50
---	Unappropriated ---		
770	Unreserved Fund Balance -		\$13,518,825.51
303	Budgeted Fund Balance		(\$6,208,928.27)
	TOTAL FUND BALANCE		\$67,147,219.74
	TOTAL LIABILITIES AND FUND EQUITY		\$67,415,703.62

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/2014

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	120,727,164.73	110,957,411.85	\$9,769,752.88
Revenues	(111,466,843.00)	(111,731,417.35)	\$264,574.35
	\$9,260,321.73	(\$774,005.50)	\$10,034,327.23
Less: Adjust for prior year encumb.	(\$3,051,393.46)	(\$3,051,393.46)	
Budgeted Fund Balance	\$6,208,928.27	(\$3,825,398.96)	\$10,034,327.23

Recapitulation of Budgeted Fund Balance by Subfund

Fund 10 (includes 10, 11, 12, and 13)	\$6,208,928.27	(\$3,825,398.96)	\$10,034,327.23
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	\$6,208,928.27	(\$3,825,398.96)	\$10,034,327.23

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 8 Month Period Ending 02/28/2014

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$80,247,604.00	\$80,470,154.77		(\$222,550.77)
3XXX	From State Sources	\$31,133,507.00	\$31,184,237.50		(\$50,730.50)
4XXX	From Federal Sources	\$85,732.00	\$77,025.08		\$8,706.92
TOTAL REVENUE/SOURCES OF FUNDS		111,466,843.00	111,731,417.35		(\$264,574.35)
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$36,554,820.93	\$22,201,452.12	\$13,535,981.41	\$817,387.40
11-2XX-100-XXX	Special Education - Instruction	\$8,971,060.49	\$5,301,767.04	\$3,473,995.69	\$195,297.76
11-230-100-XXX	Basic Skills - Remedial Instruction	\$2,151,355.16	\$1,263,775.70	\$874,677.26	\$12,902.20
11-240-100-XXX	Bilingual Education - Instruction	\$547,116.20	\$321,297.40	\$225,818.80	\$0.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$33,977.67	\$14,301.22	\$3,894.00	\$15,782.45
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$218,472.00	\$76,561.73	\$10,550.00	\$131,360.27
11-402-100-XXX	School-Spons. Athletics - Instruction	\$975,229.23	\$479,295.56	\$70,073.31	\$425,860.36
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$24,400.00	\$491.01	\$0.00	\$23,908.99
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$8,807,862.49	\$3,922,996.58	\$4,039,772.91	\$845,093.00
11-000-211-XXX	Attendance and Social Work Services	\$315,414.93	\$161,524.23	\$118,555.20	\$35,335.50
11-000-213-XXX	Health Services	\$1,082,297.22	\$650,630.13	\$375,051.78	\$56,615.31
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$1,613,884.42	\$835,791.11	\$670,225.25	\$107,868.06
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$1,183,447.58	\$718,467.48	\$464,980.10	\$0.00
11-000-218-XXX	Guidance	\$2,238,085.21	\$1,340,511.33	\$888,599.01	\$8,974.87
11-000-219-XXX	Child Study Teams	\$2,852,460.63	\$1,699,703.66	\$1,107,430.04	\$45,326.93
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,149,776.50	\$1,310,659.50	\$723,682.63	\$115,434.37
11-000-222-XXX	Educational Media Serv/School Library	\$968,533.98	\$590,266.02	\$350,276.27	\$27,991.69
11-000-223-XXX	Instructional Staff Training Services	\$155,490.00	\$76,879.29	\$49,355.29	\$29,255.42
11-000-230-XXX	Supp. Serv.-General Administration	\$2,990,769.87	\$1,799,710.97	\$616,601.10	\$574,457.80
11-000-240-XXX	Supp. Serv.-School Administration	\$4,232,669.15	\$2,439,271.89	\$1,384,304.89	\$409,092.37
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$1,810,620.52	\$1,080,436.69	\$393,378.98	\$336,804.85
11-000-261-XXX	Require Maint. for School Facilities	\$2,800,544.79	\$1,700,435.41	\$695,740.36	\$404,369.02
11-000-262-XXX	Custodial Services	\$6,572,880.69	\$3,840,504.60	\$1,705,433.25	\$1,026,942.84
11-000-263-XXX	Care and Upkeep of Grounds	\$422,684.70	\$256,653.53	\$98,743.60	\$67,287.57
11-000-266-XXX	Security	\$1,170,671.70	\$759,155.36	\$354,588.53	\$56,927.81
11-000-270-XXX	Student Transportation Services	\$5,655,014.48	\$2,644,970.16	\$2,357,838.38	\$652,205.94
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$20,611,171.53	\$12,718,927.14	\$5,581,616.34	\$2,310,628.05
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		117,110,712.07	\$68,206,436.86	\$40,171,164.38	\$8,733,110.83

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 and 19)
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 8 Month Period Ending 02/28/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$1,157,958.17	\$491,060.04	\$375,867.08	\$291,031.05
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$2,458,494.49	\$1,469,357.84	\$243,525.65	\$745,611.00
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	<u>\$3,616,452.66</u>	<u>\$1,960,417.88</u>	<u>\$619,392.73</u>	<u>\$1,036,642.05</u>
TOTAL GENERAL FUND EXPENDITURES	<u>120,727,164.73</u>	<u>\$70,166,854.74</u>	<u>\$40,790,557.11</u>	<u>\$9,769,752.88</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 8 Month Period Ending 02/28/2014

	ESTIMATED	ACTUAL	UNREALIZED	
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--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$80,060,772.00	\$80,060,772.00	.00
1310	Tuition from Individuals	\$100,000.00	\$114,767.80	(\$14,767.80)
1320	Tuition from LEAs Within State		\$67,514.65	(\$67,514.65)
1410	Transp Fees from Individuals		\$6,041.00	(\$6,041.00)
1910	Rents and Royalties		\$16,867.20	(\$16,867.20)
1XXX	Miscellaneous	\$86,832.00	\$204,192.12	(\$117,360.12)
	TOTAL	\$80,247,604.00	\$80,470,154.77	(\$222,550.77)
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$256,269.00	\$256,269.00	.00
3131	Extraordinary Aid	\$500,000.00	\$500,000.00	.00
3132	Categorical Special Education Aid	\$4,542,770.00	\$4,562,660.00	(\$19,890.00)
3176	Equalization	\$25,485,237.00	\$25,516,077.50	(\$30,840.50)
3177	Categorical Security	\$349,231.00	\$349,231.00	.00
	TOTAL	\$31,133,507.00	\$31,184,237.50	(\$50,730.50)
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$85,732.00	\$77,025.08	\$8,706.92
	TOTAL	\$85,732.00	\$77,025.08	\$8,706.92
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	111,466,843.00	111,731,417.35	(\$264,574.35)
		=====	=====	=====

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$445,967.66	\$254,773.66	\$180,824.00	\$10,370.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,717,060.40	\$1,024,771.30	\$679,181.60	\$13,107.50
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,003,854.61	\$7,196,208.28	\$4,663,785.69	\$143,860.64
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,758,482.05	\$4,616,922.16	\$2,998,601.89	\$142,958.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$11,173,067.12	\$6,604,087.95	\$4,314,315.36	\$254,663.81
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$84,893.89	\$76,333.54	\$0.00	\$8,560.35
11-150-100-320 Purchased Prof.-Ed. Services	\$83,970.00	\$27,247.62	\$49,568.38	\$7,154.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$752,624.00	\$435,767.66	\$298,250.25	\$18,606.09
11-190-100-340 Purchased Technical Services	\$34,581.00	.00	\$34,581.00	.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$386,966.33	\$210,423.46	\$147,160.90	\$29,381.97
11-190-100-610 General Supplies	\$1,337,637.65	\$1,008,442.29	\$157,783.68	\$171,411.68
11-190-100-640 Textbooks	\$775,716.22	\$746,474.20	\$11,928.66	\$17,313.36
TOTAL	\$36,554,820.93	\$22,201,452.12	\$13,535,981.41	\$817,387.40
SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$102,680.00	\$61,608.00	\$41,072.00	\$0.00
11-202-100-106 Other Salaries for Instruction	\$24,698.00	\$14,818.80	\$9,879.20	.00
11-202-100-610 General Supplies	\$5,122.45	\$3,785.68	\$877.17	\$459.60
TOTAL	\$132,500.45	\$80,212.48	\$51,828.37	\$459.60
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$399,490.04	\$244,947.04	\$154,118.00	\$425.00
11-204-100-106 Other Salaries for Instruction	\$151,832.00	\$92,165.40	\$54,682.60	\$4,984.00
11-204-100-610 General Supplies	\$5,600.00	\$4,795.28	\$468.72	\$336.00
TOTAL	\$556,922.04	\$341,907.72	\$209,269.32	\$5,745.00
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$326,070.51	\$195,607.80	\$130,405.20	\$57.51
11-209-100-106 Other Salaries for Instruction	\$226,995.00	\$120,540.99	\$60,351.95	\$46,102.06
11-209-100-610 General supplies	\$4,700.00	\$3,603.28	\$341.35	\$755.37
TOTAL	\$557,765.51	\$319,752.07	\$191,098.50	\$46,914.94
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$226,046.00	\$123,627.60	\$82,418.40	\$20,000.00
11-212-100-106 Other Salaries for Instruction	\$87,439.00	\$13,363.80	\$8,909.20	\$65,166.00
11-212-100-610 General supplies	\$6,791.27	\$4,741.00	\$1,500.86	\$549.41
TOTAL	\$320,276.27	\$141,732.40	\$92,828.46	\$85,715.41
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,433,482.38	\$3,833,477.19	\$2,600,005.19	\$0.00
11-213-100-106 Other Salaries for Instruction	\$183,699.00	\$102,759.33	\$65,879.57	\$15,060.10
11-213-100-610 General supplies	\$18,310.80	\$13,690.13	\$3,510.35	\$1,110.32

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-640 Textbooks	\$122.00	.00	.00	\$122.00
TOTAL	\$6,635,614.18	\$3,949,926.65	\$2,669,395.11	\$16,292.42
Autisim:				
11-214-100-101 Salaries of Teachers	\$185,281.46	\$113,596.91	\$71,258.85	\$425.70
11-214-100-106 Other Salaries for Instruction	\$40,921.34	\$28,350.77	\$2,690.53	\$9,880.04
11-214-100-610 General Supplies	\$19,793.17	\$17,089.17	\$1,711.90	\$992.10
TOTAL	\$245,995.97	\$159,036.85	\$75,661.28	\$11,297.84
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$197,958.56	\$118,396.06	\$75,029.20	\$4,533.30
11-215-100-106 Other Salaries for Instruction	\$122,750.00	\$75,579.60	\$47,170.40	.00
11-215-100-600 General Supplies	\$6,000.00	\$253.60	\$855.95	\$4,890.45
TOTAL	\$326,708.56	\$194,229.26	\$123,055.55	\$9,423.75
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$124,840.51	\$81,993.01	\$42,847.50	\$0.00
11-216-100-106 Other Salaries for Instruction	\$68,437.00	\$32,976.60	\$18,011.60	\$17,448.80
11-216-100-600 General Supplies	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$195,277.51	\$114,969.61	\$60,859.10	\$19,448.80
TOTAL SPECIAL ED - INSTRUCTION				
	\$8,971,060.49	\$5,301,767.04	\$3,473,995.69	\$195,297.76
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,151,355.16	\$1,263,775.70	\$874,677.26	\$12,902.20
TOTAL	\$2,151,355.16	\$1,263,775.70	\$874,677.26	\$12,902.20
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$547,116.20	\$321,297.40	\$225,818.80	\$0.00
TOTAL	\$547,116.20	\$321,297.40	\$225,818.80	\$0.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv.(400-500 series)	\$18,903.00	\$1,576.00	\$3,842.00	\$13,485.00
11-3XX-100-610 General Supplies	\$15,074.67	\$12,725.22	\$52.00	\$2,297.45
TOTAL	\$33,977.67	\$14,301.22	\$3,894.00	\$15,782.45
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$181,798.00	\$67,882.00	.00	\$113,916.00
11-401-100-600 Supplies and Materials	\$596.00	.00	.00	\$596.00
11-401-100-800 Other Objects	\$36,078.00	\$8,679.73	\$10,550.00	\$16,848.27
TOTAL	\$218,472.00	\$76,561.73	\$10,550.00	\$131,360.27
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$655,814.32	\$265,142.55	.00	\$390,671.77
11-402-100-500 Purchased Services (300-500 series)	\$153,701.96	\$101,350.80	\$36,844.03	\$15,507.13
11-402-100-600 Supplies and Materials	\$142,922.95	\$101,108.16	\$30,291.90	\$11,522.89
11-402-100-800 Other Objects	\$22,790.00	\$11,694.05	\$2,937.38	\$8,158.57
TOTAL	\$975,229.23	\$479,295.56	\$70,073.31	\$425,860.36

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$24,400.00	\$491.01	\$0.00	\$23,908.99
TOTAL	\$24,400.00	\$491.01	\$0.00	\$23,908.99
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$24,400.00	\$491.01	\$0.00	\$23,908.99
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$39,000.00	\$1,809.90	\$19,518.30	\$17,671.80
11-000-100-562 Tuition to Other LEAs within State Special	\$4,465,102.83	\$1,850,027.61	\$2,221,238.04	\$393,837.18
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$789,394.00	\$262,150.00	\$398,850.00	\$128,394.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	\$34,400.00	\$57,600.00	\$8,000.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$139,578.00	\$23,868.00	\$15,912.00	\$99,798.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$2,919,251.21	\$1,615,555.62	\$1,106,304.57	\$197,391.02
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$64,287.45	\$32,249.45	\$32,037.00	\$1.00
11-000-100-568 Tuition - State Facilities	\$171,560.00	\$102,936.00	\$68,624.00	.00
11-000-100-569 Tuition - Other	\$119,689.00	.00	\$119,689.00	.00
TOTAL	\$8,807,862.49	\$3,922,996.58	\$4,039,772.91	\$845,093.00
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$232,598.00	\$132,139.55	\$65,255.20	\$35,203.25
11-000-211-300 Purchased Prof. & Tech. Svc.	\$82,000.00	\$28,700.00	\$53,300.00	.00
11-000-211-800 Other Objects	\$816.93	\$684.68	.00	\$132.25
TOTAL	\$315,414.93	\$161,524.23	\$118,555.20	\$35,335.50
--- Health services ---				
11-000-213-100 Salaries	\$862,727.66	\$515,526.40	\$323,093.60	\$24,107.66
11-000-213-175 Salaries of Social Service Coordinators	\$151,559.30	\$90,935.40	\$32,015.13	\$28,608.77
11-000-213-300 Purchased Prof. & Tech. Svc.	\$45,094.70	\$27,477.84	\$16,887.66	\$729.20
11-000-213-600 Supplies and Materials	\$22,915.56	\$16,690.49	\$3,055.39	\$3,169.68
TOTAL	\$1,082,297.22	\$650,630.13	\$375,051.78	\$56,615.31
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,325,334.97	\$802,523.60	\$515,468.00	\$7,343.37
11-000-216-320 Purchased Prof. Ed. Services	\$257,280.55	\$14,334.16	\$144,584.84	\$98,361.55
11-000-216-600 Supplies and Materials	\$31,268.90	\$18,933.35	\$10,172.41	\$2,163.14
TOTAL	\$1,613,884.42	\$835,791.11	\$670,225.25	\$107,868.06
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,183,447.58	\$718,467.48	\$464,980.10	.00
TOTAL	\$1,183,447.58	\$718,467.48	\$464,980.10	\$0.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,891,115.30	\$1,148,861.56	\$742,253.74	.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$287,489.00	\$181,506.52	\$103,250.16	\$2,732.32
11-000-218-600 Supplies and Materials	\$49,219.00	\$1,827.45	\$42,823.99	\$4,567.56
11-000-218-800 Other Objects	\$10,261.91	\$8,315.80	\$271.12	\$1,674.99
TOTAL	\$2,238,085.21	\$1,340,511.33	\$888,599.01	\$8,974.87

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,412,736.63	\$1,451,032.19	\$961,052.40	\$652.04
11-000-219-105 Sal Secr. & Clerical Asst.	\$299,931.00	\$194,328.60	\$105,602.00	\$0.40
11-000-219-320 Purchased Prof. - Ed. Services	\$96,988.00	\$24,101.00	\$37,621.00	\$35,266.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$2,805.00	\$0.00	\$0.00	\$2,805.00
11-000-219-600 Supplies and Materials	\$35,000.00	\$29,019.87	\$3,154.64	\$2,825.49
11-000-219-800 Other Objects	\$5,000.00	\$1,222.00	.00	\$3,778.00
TOTAL	\$2,852,460.63	\$1,699,703.66	\$1,107,430.04	\$45,326.93
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,664,363.00	\$1,034,682.62	\$585,132.96	\$44,547.42
11-000-221-104 Salaries Other Prof. Staff	\$64,500.00	\$7,200.00	.00	\$57,300.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$280,268.00	\$171,660.40	\$108,607.60	.00
11-000-221-600 Supplies and Materials	\$124,459.95	\$88,458.11	\$26,609.45	\$9,392.39
11-000-221-800 Other Objects	\$16,185.55	\$8,658.37	\$3,332.62	\$4,194.56
TOTAL	\$2,149,776.50	\$1,310,659.50	\$723,682.63	\$115,434.37
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$873,860.00	\$507,906.63	\$346,455.00	\$19,498.37
11-000-222-600 Supplies and Materials	\$81,588.98	\$69,304.39	\$3,821.27	\$8,463.32
11-000-222-800 Other Objects	\$13,085.00	\$13,055.00	.00	\$30.00
TOTAL	\$968,533.98	\$590,266.02	\$350,276.27	\$27,991.69
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$30,900.00	\$10,214.58	.00	\$20,685.42
11-000-223-320 Purchased Prof. - Ed. Services	\$94,270.00	\$59,000.00	\$29,045.00	\$6,225.00
11-000-223-500 Other Purchased Services (400-500 series)	\$30,320.00	\$7,664.71	\$20,310.29	\$2,345.00
TOTAL	\$155,490.00	\$76,879.29	\$49,355.29	\$29,255.42
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,101,157.00	\$721,862.89	\$328,326.25	\$50,967.86
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$20,800.00	\$10,400.00	.00
11-000-230-331 Legal Services	\$256,686.40	\$81,242.23	\$68,757.77	\$106,686.40
11-000-230-332 Audit Fees	\$56,000.00	\$54,575.00	.00	\$1,425.00
11-000-230-334 Architectural/Engineering Services	\$117,364.45	\$25,232.00	\$36,960.00	\$55,172.45
11-000-230-339 Other Purchased Prof. Svc.	\$21,360.00	\$5,255.00	\$500.00	\$15,605.00
11-000-230-340 Purchased Tech. Services	\$5,000.00	.00	.00	\$5,000.00
11-000-230-530 Communications/Telephone	\$455,492.03	\$225,770.03	\$129,870.35	\$99,851.65
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,000.00	\$4,268.00	.00	\$7,732.00
11-000-230-590 Other Purchased Services	\$591,083.99	\$514,196.45	\$24,284.52	\$52,603.02
11-000-230-610 General Supplies	\$62,560.00	\$13,794.80	\$3,984.65	\$44,780.55
11-000-230-630 BOE In-House Training/Meeting Supplies	\$7,500.00	\$628.56	.00	\$6,871.44
11-000-230-820 Judgments Agst. School Dist.	\$88,000.00	\$13,568.54	\$277.95	\$74,153.51
11-000-230-890 Misc. Expenditures	\$150,366.00	\$91,338.82	\$11,362.11	\$47,665.07
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$27,178.65	\$1,877.50	\$5,943.85
TOTAL	\$2,990,769.87	\$1,799,710.97	\$616,601.10	\$574,457.80
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,420,721.00	\$1,483,799.36	\$801,899.68	\$135,021.96

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-104 Salaries Other Prof. Staff	\$355,519.00	\$195,279.18	\$105,147.92	\$55,091.90
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,179,881.00	\$679,745.98	\$434,607.92	\$65,527.10
11-000-240-1XX Other Salaries	\$21,930.00	\$7,433.00	\$0.00	\$14,497.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$55,100.00	\$4,565.00	.00	\$50,535.00
11-000-240-500 Other Purchased Services	\$14,000.00	\$3,707.33	\$5,942.67	\$4,350.00
11-000-240-600 Supplies and Materials	\$45,279.11	\$23,855.40	\$11,650.94	\$9,772.77
11-000-240-800 Other Objects	\$140,239.04	\$40,886.64	\$25,055.76	\$74,296.64
TOTAL	\$4,232,669.15	\$2,439,271.89	\$1,384,304.89	\$409,092.37
--- Central Services ---				
11-000-251-100 Salaries	\$782,412.00	\$469,651.97	\$195,780.34	\$116,979.69
11-000-251-330 Purchased Prof. Services	\$107,460.96	\$36,525.69	\$686.35	\$70,248.92
11-000-251-340 Purchased Technical Services	\$3,000.00	.00	.00	\$3,000.00
11-000-251-592 Misc Pur Serv (400-500 series)	\$16,000.00	\$4,717.00	\$1,822.00	\$9,461.00
11-000-251-600 Supplies and Materials	\$19,475.00	\$11,593.53	\$2,514.41	\$5,367.06
11-000-251-890 Other Objects	\$13,555.00	\$12,555.01	.00	\$999.99
TOTAL	\$941,902.96	\$535,043.20	\$200,803.10	\$206,056.66
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$526,100.00	\$354,555.38	\$161,629.76	\$9,914.86
11-000-252-340 Purchased Technical Services	\$244,416.00	\$132,073.77	\$28,219.32	\$84,122.91
11-000-252-500 Other Pur Serv. (400-500 series)	\$4,059.56	.00	.00	\$4,059.56
11-000-252-600 Supplies and Materials	\$91,142.00	\$57,264.34	\$2,726.80	\$31,150.86
11-000-252-800 Other Objects	\$3,000.00	\$1,500.00	.00	\$1,500.00
TOTAL	\$868,717.56	\$545,393.49	\$192,575.88	\$130,748.19
TOTAL Cent. Svcs. & Admin IT	\$1,810,620.52	\$1,080,436.69	\$393,378.98	\$336,804.85
--- Required Maint. for School Facilities ---				
11-000-261-100 Salaries	\$1,085,163.16	\$679,823.84	\$333,790.54	\$71,548.78
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$1,216,373.85	\$695,229.18	\$312,057.45	\$209,087.22
11-000-261-610 General Supplies	\$445,827.78	\$300,244.58	\$39,282.85	\$106,300.35
11-000-261-800 Other Objects	\$53,180.00	\$25,137.81	\$10,609.52	\$17,432.67
TOTAL	\$2,800,544.79	\$1,700,435.41	\$695,740.36	\$404,369.02
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,423,980.00	\$2,297,233.81	\$922,312.09	\$204,434.10
11-000-262-107 Salaries of Non-Instructional Aids	\$458,689.50	\$159,688.03	.00	\$299,001.47
11-000-262-300 Purchased Prof. & Tech. Svc.	\$52,893.00	\$23,712.00	\$3,359.00	\$25,822.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$203,313.59	\$84,728.25	\$86,612.50	\$31,972.84
11-000-262-490 Other Purchased Property Svc.	\$121,589.45	\$49,015.12	\$48,984.88	\$23,589.45
11-000-262-610 General Supplies	\$242,892.88	\$215,254.83	\$5,252.98	\$22,385.07
11-000-262-621 Energy (Natural Gas)	\$750,000.00	\$404,037.52	\$176,032.84	\$169,929.64
11-000-262-622 Energy (Electricity)	\$1,319,522.27	\$606,835.04	\$462,878.96	\$249,808.27
TOTAL	\$6,572,880.69	\$3,840,504.60	\$1,705,433.25	\$1,026,942.84
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$344,430.00	\$234,773.77	\$92,867.00	\$16,789.23

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$29,639.00	\$2,000.00	.00	\$27,639.00
11-000-263-610 General Supplies	\$48,615.70	\$19,879.76	\$5,876.60	\$22,859.34
TOTAL	\$422,684.70	\$256,653.53	\$98,743.60	\$67,287.57
--- Security ---				
11-000-266-100 Salaries	\$939,762.70	\$564,185.33	\$324,524.40	\$51,052.97
11-000-266-300 Purchased Prof. & Technical Services	\$208,909.00	\$179,979.94	\$27,489.56	\$1,439.50
11-000-266-610 General Supplies	\$16,000.00	\$13,412.81	\$444.39	\$2,142.80
11-000-266-800 Other Objects	\$6,000.00	\$1,577.28	\$2,130.18	\$2,292.54
TOTAL	\$1,170,671.70	\$759,155.36	\$354,588.53	\$56,927.81
TOTAL Oper & Maint of Plant Services	\$10,966,781.88	\$6,556,748.90	\$2,854,505.74	\$1,555,527.24
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$611,694.90	\$200,684.35	\$411,010.55	.00
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,450,530.16	\$719,859.09	\$704,845.32	\$25,825.75
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$20,000.00	\$10,401.01	.00	\$9,598.99
11-000-270-350 Management Fee - ESC Transp. Prog.	\$88,000.00	\$52,306.83	\$33,683.23	\$2,009.94
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$16,984.00	\$4,745.00	.00	\$12,239.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$315,407.68	\$59,988.87	\$12,325.00	\$243,093.81
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$118,230.00	\$3,258.75	\$76,016.50	\$38,954.75
11-000-270-517 Contract Svc (reg std) - ESCs	\$305,620.37	\$201,234.34	\$50,650.12	\$53,735.91
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$1,914,963.74	\$1,116,258.31	\$798,705.43	.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$380,000.00	\$133,726.00	\$152,591.01	\$93,682.99
11-000-270-610 General Supplies	\$34,108.50	\$13,738.32	\$5,437.22	\$14,932.96
11-000-270-615 Transportation Supplies	\$389,700.13	\$127,139.29	\$112,574.00	\$149,986.84
11-000-270-800 Misc. Expenditures	\$9,775.00	\$1,630.00	.00	\$8,145.00
TOTAL	\$5,655,014.48	\$2,644,970.16	\$2,357,838.38	\$652,205.94
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,431,171.53	\$873,733.83	\$516,243.54	\$41,194.16
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,655,000.00	\$1,514,668.64	.00	\$140,331.36
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$25,000.00	\$13,600.77	\$11,399.23	.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	.00	.00	\$50,000.00
11-XXX-XXX-260 Workman's Compensation	\$875,000.00	\$759,283.40	.00	\$115,716.60
11-XXX-XXX-270 Health Benefits	\$15,725,000.00	\$9,477,453.20	\$4,844,855.79	\$1,402,691.01
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$40,882.22	\$209,117.78	.00
11-XXX-XXX-290 Other Employee Benefits	\$600,000.00	\$39,305.08	.00	\$560,694.92
TOTAL	\$20,611,171.53	\$12,718,927.14	\$5,581,616.34	\$2,310,628.05
Total Undistributed Expenditures	\$67,634,280.39	\$38,547,495.08	\$21,976,173.91	\$7,110,611.40
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	117,110,712.07	\$68,206,436.86	\$40,171,164.38	\$8,733,110.83
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	117,110,712.07	\$68,206,436.86	\$40,171,164.38	\$8,733,110.83

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$268,500.97	\$185,687.00	\$49,428.51	\$33,385.46
12-130-100-730	Grades 6-8	\$60,513.00	\$26,516.00	\$17,268.00	\$16,729.00
12-140-100-730	Grades 9-12	\$53,421.00	\$19,974.00	\$29,428.00	\$4,019.00
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$35,742.00	\$16,728.38	\$13,650.90	\$5,362.72
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$24,007.60	\$0.00	\$14,960.63	\$9,046.97
12-000-219-730	Support services-students-spec.	\$10,000.00	.00	\$4,580.95	\$5,419.05
12-000-252-730	Admin. Info. Tech.	\$102,682.00	\$42,955.00	.00	\$59,727.00
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$75,000.00	\$15,557.24	\$11,444.80	\$47,997.96
12-000-262-730	Undist. Exp.-Custodial Services	\$65,059.18	\$8,059.18	.00	\$57,000.00
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$117,338.48	\$45,960.93	\$38,457.00	\$32,920.55
12-000-266-730	Undist. Exp.-Security	\$116,079.62	\$33,332.99	\$75,447.51	\$7,299.12
Undist. Exp. - Non-instructional Services					
12-000-270-733	School buses - regular	\$226,289.32	\$96,289.32	\$121,200.78	\$8,799.22
TOTAL		\$1,157,958.17	\$491,060.04	\$375,867.08	\$291,031.05
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$113,810.00	\$45,000.00	\$24,639.00	\$44,171.00
12-000-400-450	Construction Services	\$2,168,239.49	\$1,322,897.84	\$218,886.65	\$626,455.00
12-000-400-800	Other objects	\$20,000.00	.00	.00	\$20,000.00
12-000-400-896	Assmt for Debt Service on SDA Funding	\$156,445.00	\$101,460.00	.00	\$54,985.00
Sub Total		\$2,458,494.49	\$1,469,357.84	\$243,525.65	\$745,611.00
TOTAL		\$2,458,494.49	\$1,469,357.84	\$243,525.65	\$745,611.00
TOTAL CAPITAL OUTLAY EXPENDITURES		\$3,616,452.66	\$1,960,417.88	\$619,392.73	\$1,036,642.05

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 8 Month Period Ending 02/28/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	120,727,164.73	\$70,166,854.74	\$40,790,557.11	\$9,769,752.88

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
General Fund - Fund 10 (including subfunds 18 & 19)

For 8 Month Period Ending 02/28/2014

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

Board Secretary/Business Administrator

Date

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

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

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REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/14

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 ASSETS AND RESOURCES
 =====

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

101	Cash in bank		(\$290,011.19)
	Accounts receivable:		
141	Intergovernmental - State	\$1,605.48	
142	Intergovernmental - Federal	\$136,324.65	
			\$137,930.13
	Other Current Assets		\$0.00

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

301	Estimated Revenues	\$4,356,903.33	
302	Less Revenues	(\$1,681,517.19)	
			\$2,675,386.14
	Total assets and resources		\$2,523,305.08

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 8 Month Period Ending 02/28/14

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$0.39
481	Deferred revenues	\$16,907.34
	Other current liabilities	\$10,881.00
	TOTAL LIABILITIES	\$27,788.73

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FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,203,887.39
601	Appropriations	\$4,356,903.33
602	Less: Expenditures	\$1,861,386.98
603	Encumbrances	\$1,203,887.39 (\$3,065,274.37)
	TOTAL FUND BALANCE	\$1,291,628.96
	TOTAL LIABILITIES AND FUND EQUITY	\$2,523,305.08

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 8 Month Period Ending 02/28/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$508,342.19	\$508,342.19		.00
3XXX	From State Sources	\$316,669.00	\$218,216.00		\$98,453.00
4XXX	From Federal Sources	\$3,531,892.14	\$954,959.00		\$2,576,933.14
TOTAL REVENUE/SOURCES OF FUNDS		\$4,356,903.33	\$1,681,517.19		\$2,675,386.14
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$508,342.19	\$53,012.49	\$40,252.91	\$415,076.79
STATE PROJECTS:					
	Nonpublic textbooks	\$30,990.00	\$26,506.92	\$4,483.08	.00
	Nonpublic auxiliary services	\$154,284.00	\$99,621.00	\$54,663.00	.00
	Nonpublic handicapped services	\$76,477.00	.00	\$76,477.00	.00
	Nonpublic nursing services	\$43,618.00	\$17,437.80	\$26,180.20	.00
	Nonpublic Technology Aid	\$11,300.00	.00	\$11,300.00	.00
TOTAL STATE PROJECTS		\$316,669.00	\$143,565.72	\$173,103.28	\$0.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$1,309,080.38	\$514,311.47	\$43,910.50	\$750,858.41
	I.D.E.A. Part B (Handicapped)	\$1,939,256.52	\$1,068,110.24	\$871,146.28	.00
	NCLB Title II - Part A/D	\$183,782.97	\$72,000.00	\$49,964.50	\$61,818.47
	NCLB Title III - English Language Enhancement	\$56,856.03	\$5,418.78	\$11,591.34	\$39,845.91
	NCLB Title IV	\$163.24	.00	.00	\$163.24
	Vocational Education	\$41,508.00	\$4,968.28	\$13,918.58	\$22,621.14
	ARRA/Other (450-469)	\$1,245.00	.00	.00	\$1,245.00
	Other Federal Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL PROJECTS		\$3,531,892.14	\$1,664,808.77	\$990,531.20	\$876,552.17
*** TOTAL EXPENDITURES ***		\$4,356,903.33	\$1,861,386.98	\$1,203,887.39	\$1,291,628.96

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
SPECIAL REVENUE - FUND 20
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 8 Month Period Ending 02/28/14

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$508,342.19	\$508,342.19	\$0.00
Total Revenues from Local Sources	\$508,342.19	\$508,342.19	\$0.00
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$316,669.00	\$218,216.00	\$98,453.00
Total Revenue from State Sources	\$316,669.00	\$218,216.00	\$98,453.00
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,309,080.38	\$304,909.00	\$1,004,171.38
4451-55 Title II	\$183,782.97	\$48,000.00	\$135,782.97
4491-94 Title III	\$56,856.03	.00	\$56,856.03
4471-74 Title IV	\$163.24	.00	\$163.24
4420-29 I.D.E.A. Part B (Handicapped)	\$1,939,256.52	\$599,246.00	\$1,340,010.52
30-39 Vocational Education	\$41,508.00	\$2,804.00	\$38,704.00
XX Other Federal Aids	\$1,245.00	\$0.00	\$1,245.00
Total Revenues from Federal Sources	\$3,531,892.14	\$954,959.00	\$2,576,933.14
TOTAL REVENUES/SOURCES OF FUNDS	\$4,356,903.33	\$1,681,517.19	\$2,675,386.14

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 8 Month Period Ending 02/28/14

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$4,356,903.33	\$1,861,386.98	\$1,203,887.39	\$1,291,628.96
TOTAL EXPENDITURE	\$4,356,903.33	\$1,861,386.98	\$1,203,887.39	\$1,291,628.96

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

Special Revenue Fund - Fund 20
For 8 Month Period Ending 02/28/14

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

3/5 2:39pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/14

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

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

101	Cash in bank		\$5,705,104.91
	Accounts receivable:		
141	Intergovernmental - State	\$262,995.35	
		\$262,995.35	

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

302	Less Revenues	(\$3,833.82)	
		(\$3,833.82)	
	Total assets and resources		\$5,964,266.44

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 8 Month Period Ending 02/28/14

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LIABILITIES AND FUND EQUITY

=====

--- LIABILITIES ---

402	Interfund accounts payable	\$7,498.15
	TOTAL LIABILITIES	\$7,498.15

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$4,242.00
754	Reserve for encumbrances - Prior Year	\$1,099,179.84
750,751,752,76X	Other reserves	\$12,797,382.06
601	Appropriations	\$7,120,159.78
	Less : Expenditures	\$1,163,226.49
603	Encumbrances	\$1,103,421.84 (\$2,266,648.33)
		\$4,853,511.45
	Total Appropriated	\$18,754,315.35

--- Unappropriated ---

770	Fund balance	(\$7,820,259.39)
303	Budgeted Fund Balance	(\$4,977,287.67)

TOTAL FUND BALANCE	\$5,956,768.29
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TOTAL LIABILITIES AND FUND EQUITY	\$5,964,266.44
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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 8 Month Period Ending 02/28/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other	\$0.00	\$3,833.82		(\$3,833.82)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$3,833.82		(\$3,833.82)
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** EXPENDITURES ***				
30-XXX-XXX-73X Equipment	\$372,705.05	\$297,158.42	.00	\$75,546.63
- Facilities acquisition and constr. serv. ---				
30-000-4XX-390 Other purchased prof. & tech. serv.	\$591,975.50	\$44,678.75	\$13,240.62	\$534,056.13
30-000-4XX-450 Construction services	\$5,111,902.03	\$813,115.12	\$1,089,671.22	\$3,209,115.69
30-000-4XX-800 Other objects	\$1,043,577.20	\$8,274.20	\$510.00	\$1,034,793.00
Total fac.acq.and constr. serv.	\$6,747,454.73	\$866,068.07	\$1,103,421.84	\$4,777,964.82
TOTAL EXPENDITURES	\$7,120,159.78	\$1,163,226.49	\$1,103,421.84	\$4,853,511.45
*** TOTAL EXPENDITURES AND TRANSFERS	\$7,120,159.78	\$1,163,226.49	\$1,103,421.84	\$4,853,511.45

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

Capital Projects Fund - Fund 30
For 8 Month Period Ending 02/28/14

I, _____, Board Secretary/Business Administrator
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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



3/5 2:39pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/14

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

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

101	Cash in bank	\$32,229.58
	Accounts receivable:	
132	Interfund	\$7,498.15
		\$7,498.15

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

301	Estimated Revenues	\$2,986,349.00
302	Less Revenues	(\$2,986,349.00)
		\$39,727.73

Total assets and resources

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

Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 8 Month Period Ending 02/28/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$2,997,075.00
602	Less : Expenditures	\$2,997,075.00	
			(\$2,997,075.00)

--- Unappropriated ---

770	Fund Balance		\$50,453.73
303	Budgeted Fund Balance		(\$10,726.00)

TOTAL FUND BALANCE			\$39,727.73
TOTAL LIABILITIES AND FUND EQUITY			\$39,727.73

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$2,997,075.00	\$2,997,075.00	\$0.00
Revenues	(\$2,986,349.00)	(\$2,986,349.00)	\$0.00
	\$10,726.00	\$10,726.00	\$0.00
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$10,726.00	\$10,726.00	\$0.00
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$10,726.00	\$10,726.00	\$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 8 Month Period Ending 02/28/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210	Local tax levy	\$2,858,913.00	\$2,858,913.00	.00
	Total Local Sources	\$2,858,913.00	\$2,858,913.00	\$0.00
--- State Sources ---				
3160	Debt service aid Type II	\$127,436.00	\$127,436.00	.00
	Total State Sources	\$127,436.00	\$127,436.00	\$0.00
	TOTAL REVENUE/SOURCES OF FUNDS	\$2,986,349.00	\$2,986,349.00	\$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 8 Month Period Ending 02/28/14

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	-----	-----	-----
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$1,167,075.00	\$1,167,075.00	.00
40-701-510-910 Redemption of Principal	\$1,830,000.00	\$1,830,000.00	.00
	-----	-----	-----
TOTAL	\$2,997,075.00	\$2,997,075.00	\$0.00
	=====	=====	=====
	-----	-----	-----
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$2,997,075.00	\$2,997,075.00	\$0.00
	=====	=====	=====
*** TOTAL USES OF FUNDS ***	\$2,997,075.00	\$2,997,075.00	\$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 8 Month Period Ending 02/28/14

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Date