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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 4 Month Period Ending 10/31/2014

ASSETS AND RESOURCES

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

101	Cash in bank		\$25,590,175.58
116	Capital reserve Account		\$2,233,612.21
117	Maint. Reserve Account		\$1,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
121	Tax levy receivable		\$54,400,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$24,728,602.96	
153,154	Other (net of est uncollectible of \$ _____)	\$5,887.05	\$24,734,490.01

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

301	Estimated Revenues	113,339,185.00	
302	Less Revenues	(112,713,775.25)	
			\$625,409.75

Total assets and resources

109,633,687.55

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TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 4 Month Period Ending 10/31/2014

LIABILITIES AND FUND EQUITY

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

421	Accounts Payable	\$134,926.82
	Other current liabilities	\$137,059.80
	TOTAL LIABILITIES	\$271,986.62

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	\$77,277,155.86
754	Reserve for Encumbrance - Prior Year	\$358,715.20
	Reserved fund balance:	
761	Capital reserve account -	\$2,233,612.21
		\$2,233,612.21
766	Reserve for Current Expense Emergencies	\$1,000,000.00
		\$1,000,000.00
764	Reserve for Maintenance	\$1,050,000.00
		\$1,050,000.00
6	Appropriations	124,529,838.92
2	Less : Expenditures	\$29,010,945.48
603	Encumbrances	\$77,635,871.06 (106,646,816.54)
		\$17,883,022.38
	Total Appropriated	\$99,802,505.65
--- U n a p p r o p r i a t e d ---		
770	Unreserved Fund Balance -	\$19,473,732.18
303	Budgeted Fund Balance	(\$9,914,536.90)

TOTAL FUND BALANCE	109,361,700.93
TOTAL LIABILITIES AND FUND EQUITY	109,633,687.55

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/2014

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	124,529,838.92	106,646,816.54	\$17,883,022.38
Revenues	(113,339,185.00)	(112,713,775.25)	(\$625,409.75)
	<u>\$11,190,653.92</u>	<u>(\$6,066,958.71)</u>	<u>\$17,257,612.63</u>
Less: Adjust for prior year encumb.	<u>(\$1,276,117.02)</u>	<u>(\$1,276,117.02)</u>	
Budgeted Fund Balance	<u>\$9,914,536.90</u>	<u>(\$7,343,075.73)</u>	<u>\$17,257,612.63</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$9,914,536.90	(\$7,343,075.73)	\$17,257,612.63
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	<u>\$9,914,536.90</u>	<u>(\$7,343,075.73)</u>	<u>\$17,257,612.63</u>

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 4 Month Period Ending 10/31/2014

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$81,781,986.00	\$81,820,119.30		(\$38,133.30)
3XXX From State Sources	\$31,480,527.00	\$30,780,527.00		\$700,000.00
4XXX From Federal Sources	\$76,672.00	\$113,128.95		(\$36,456.95)
TOTAL REVENUE/SOURCES OF FUNDS	113,339,185.00	112,713,775.25		\$625,409.75
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** EXPENDITURES ***				
--- CURRENT EXPENSE ---				
11-1XX-100-XXX Regular Programs - Instruction	\$36,358,033.62	\$7,528,623.72	\$26,722,106.11	\$2,107,303.79
11-2XX-100-XXX Special Education - Instruction	\$9,303,885.45	\$1,907,514.12	\$7,300,123.25	\$96,248.08
11-230-100-XXX Basic Skills - Remedial Instruction	\$2,267,650.10	\$437,358.78	\$1,732,859.52	\$97,431.80
11-240-100-XXX Bilingual Education - Instruction	\$624,097.00	\$122,174.06	\$500,950.40	\$972.54
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$23,166.89	\$5,306.96	\$4,783.17	\$13,076.76
401-100-XXX School-Spon. Cocurr. Acti-Instr	\$206,435.00	\$3,015.00	\$3,604.00	\$199,816.00
402-100-XXX School-Spons. Athletics - Instruction	\$865,061.50	\$131,789.35	\$94,012.04	\$639,260.11
4XX-100-XXX Other Instrc. Programs - Instruction	\$27,400.00	\$0.00	\$0.00	\$27,400.00
--- UNDISTRIBUTED EXPENDITURES ---				
11-000-100-XXX Instruction	\$8,519,675.13	\$1,048,950.81	\$6,418,118.71	\$1,052,605.61
11-000-211-XXX Attendance and Social Work Services	\$292,268.93	\$45,865.33	\$180,488.03	\$65,915.57
11-000-213-XXX Health Services	\$1,134,000.60	\$220,133.84	\$866,380.08	\$47,486.68
11-000-216-XXX Speech, OT,PT & Related Svcs	\$2,095,214.26	\$384,549.76	\$1,538,998.86	\$171,665.64
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$1,593,532.00	\$285,416.28	\$1,307,856.00	\$259.72
11-000-218-XXX Guidance	\$2,269,519.83	\$478,324.91	\$1,700,445.05	\$90,749.87
11-000-219-XXX Child Study Teams	\$2,742,926.95	\$588,537.35	\$2,069,948.60	\$84,441.00
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,273,984.00	\$688,261.30	\$1,238,080.49	\$347,642.21
11-000-222-XXX Educational Media Serv/School Library	\$1,008,466.84	\$211,557.81	\$714,567.27	\$82,341.76
11-000-223-XXX Instructional Staff Training Services	\$129,752.00	\$17,364.00	\$28,406.00	\$83,982.00
11-000-230-XXX Supp. Serv.-General Administration	\$2,911,372.79	\$1,050,270.82	\$1,111,686.88	\$749,415.09
11-000-240-XXX Supp. Serv.-School Administration	\$4,079,323.75	\$1,170,788.05	\$2,555,144.58	\$353,391.12
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$1,781,351.88	\$584,507.57	\$941,219.58	\$255,624.73
11-000-261-XXX Require Maint. for School Facilities	\$2,259,006.01	\$604,514.68	\$1,130,996.58	\$523,494.75
11-000-262-XXX Custodial Services	\$6,593,948.92	\$1,649,755.25	\$2,793,540.52	\$2,150,653.15
11-000-263-XXX Care and Upkeep of Grounds	\$473,561.58	\$133,314.27	\$212,567.95	\$127,679.36
11-000-266-XXX Security	\$1,011,053.16	\$198,582.67	\$673,607.52	\$138,862.97
11-000-270-XXX Student Transportation Services	\$5,925,300.22	\$695,778.60	\$1,023,408.15	\$4,206,113.47
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$22,195,000.00	\$5,083,547.74	\$13,639,908.42	\$3,471,543.84
TOTAL GENERAL CURRENT EXPENSE				
EXPENDITURES/USES OF FUNDS	118,964,988.41	\$25,275,803.03	\$76,503,807.76	\$17,185,377.62

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 4 Month Period Ending 10/31/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$1,081,782.46	\$299,748.45	\$278,328.75	\$503,705.26
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$4,483,068.05	\$3,435,394.00	\$853,734.55	\$193,939.50
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$5,564,850.51	\$3,735,142.45	\$1,132,063.30	\$697,644.76
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	\$29,010,945.48	\$77,635,871.06	\$17,883,022.38
	<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 (including subfunds 18 & 19)
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 4 Month Period Ending 10/31/2014

	ESTIMATED	ACTUAL	UNREALIZED	
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--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$81,661,987.00	\$81,661,987.00	.00
1310	Tuition from Individuals	\$99,999.00	\$99,500.00	\$499.00
1320	Tuition from LEAs Within State		\$9,757.60	(\$9,757.60)
1410	Transp Fees from Individuals		\$4,323.00	(\$4,323.00)
1910	Rents and Royalties		\$2,000.00	(\$2,000.00)
1XXX	Miscellaneous	\$20,000.00	\$42,551.70	(\$22,551.70)
	TOTAL	\$81,781,986.00	\$81,820,119.30	(\$38,133.30)
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$256,269.00	\$256,269.00	.00
3131	Extraordinary Aid	\$700,000.00	.00	\$700,000.00
3132	Categorical Special Education Aid	\$4,542,770.00	\$4,542,770.00	.00
3176	Equalization	\$25,485,236.00	\$25,485,236.00	.00
3177	Categorical Security	\$349,231.00	\$349,231.00	.00
90	Other Unrestricted State Aid	\$147,021.00	\$147,021.00	.00
	TOTAL	\$31,480,527.00	\$30,780,527.00	\$700,000.00
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$76,672.00	\$113,128.95	(\$36,456.95)
	TOTAL	\$76,672.00	\$113,128.95	(\$36,456.95)
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	113,339,185.00	112,713,775.25	\$625,409.75

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 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$476,225.00	\$90,412.00	\$361,648.00	\$24,165.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,644,099.00	\$314,183.88	\$1,265,055.20	\$64,859.92
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,447,144.93	\$2,435,432.36	\$9,449,838.48	\$561,874.09
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,481,960.38	\$1,487,767.20	\$5,840,544.48	\$153,648.70
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$10,848,619.39	\$2,097,264.79	\$8,252,938.54	\$498,416.06
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$244,500.00	\$20,418.11	\$14,715.77	\$209,366.12
11-150-100-320 Purchased Prof.-Ed. Services	\$75,501.00	\$205.00	\$40,000.00	\$35,296.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$760,462.30	\$143,017.57	\$596,732.00	\$20,712.73
11-190-100-340 Purchased Technical Services	\$40,000.00	\$20,685.00	.00	\$19,315.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$391,008.97	\$84,896.69	\$237,251.29	\$68,860.99
11-190-100-610 General Supplies	\$1,363,108.63	\$613,640.26	\$354,767.89	\$394,700.48
11-190-100-640 Textbooks	\$585,404.02	\$220,700.86	\$308,614.46	\$56,088.70
TOTAL	\$36,358,033.62	\$7,528,623.72	\$26,722,106.11	\$2,107,303.79
- SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$106,198.00	\$20,536.00	\$82,144.00	\$3,518.00
11-202-100-106 Other Salaries for Instruction	\$25,459.00	\$4,331.80	\$17,327.20	\$3,800.00
11-202-100-610 General Supplies	\$4,906.27	.00	\$1,000.00	\$3,906.27
11-202-100-640 Textbooks	\$200.00	.00	.00	\$200.00
TOTAL	\$136,763.27	\$24,867.80	\$100,471.20	\$11,424.27
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$476,422.38	\$108,916.78	\$367,505.60	\$0.00
11-204-100-106 Other Salaries for Instruction	\$140,036.00	\$32,701.95	\$103,010.40	\$4,323.65
11-204-100-610 General Supplies	\$5,900.00	\$126.24	\$2,799.94	\$2,973.82
11-204-100-640 Textbooks	\$433.63	.00	\$333.63	\$100.00
TOTAL	\$622,792.01	\$141,744.97	\$473,649.57	\$7,397.47
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$332,005.00	\$64,306.00	\$257,224.00	\$10,475.00
11-209-100-106 Other Salaries for Instruction	\$171,018.00	\$33,501.80	\$134,007.20	\$3,509.00
11-209-100-610 General supplies	\$6,400.00	.00	\$1,469.42	\$4,930.58
TOTAL	\$509,423.00	\$97,807.80	\$392,700.62	\$18,914.58
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$151,947.00	\$34,362.20	\$109,908.80	\$7,676.00
11-212-100-106 Other Salaries for Instruction	\$48,497.00	\$11,926.60	\$36,570.40	.00
11-212-100-610 General supplies	\$5,174.25	\$356.08	\$1,643.92	\$3,174.25
TOTAL	\$205,618.25	\$46,644.88	\$148,123.12	\$10,850.25
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,598,457.49	\$1,320,414.11	\$5,262,057.44	\$15,985.94

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-106 Other Salaries for Instruction	\$329,409.00	\$55,483.20	\$272,340.80	\$1,585.00
11-213-100-610 General supplies	\$17,800.00	\$2,424.80	\$3,366.95	\$12,008.25
TOTAL	\$6,945,666.49	\$1,378,322.11	\$5,537,765.19	\$29,579.19
Autisim:				
11-214-100-101 Salaries of Teachers	\$316,687.50	\$71,599.50	\$245,088.00	\$0.00
11-214-100-106 Other Salaries for Instruction	\$30,229.00	\$10,945.50	\$16,204.00	\$3,079.50
11-214-100-610 General Supplies	\$20,100.00	\$13,739.03	\$5,764.46	\$596.51
TOTAL	\$367,016.50	\$96,284.03	\$267,056.46	\$3,676.01
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$199,531.40	\$46,293.00	\$150,058.40	\$3,180.00
11-215-100-106 Other Salaries for Instruction	\$125,882.00	\$27,041.20	\$94,340.80	\$4,500.00
11-215-100-600 General Supplies	\$4,000.00	.00	\$643.11	\$3,356.89
TOTAL	\$329,413.40	\$73,334.20	\$245,042.31	\$11,036.89
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$135,458.53	\$36,694.53	\$98,764.00	\$0.00
11-216-100-106 Other Salaries for Instruction	\$49,734.00	\$11,813.80	\$36,023.20	\$1,897.00
11-216-100-600 General Supplies	\$2,000.00	.00	\$527.58	\$1,472.42
TOTAL	\$187,192.53	\$48,508.33	\$135,314.78	\$3,369.42
TOTAL SPECIAL ED - INSTRUCTION				
	\$9,303,885.45	\$1,907,514.12	\$7,300,123.25	\$96,248.08
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,267,650.10	\$437,358.78	\$1,732,859.52	\$97,431.80
TOTAL	\$2,267,650.10	\$437,358.78	\$1,732,859.52	\$97,431.80
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$624,097.00	\$122,174.06	\$500,950.40	\$972.54
TOTAL	\$624,097.00	\$122,174.06	\$500,950.40	\$972.54
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$6,537.00	\$0.00	\$1,720.00	\$4,817.00
11-3XX-100-610 General Supplies	\$16,629.89	\$5,306.96	\$3,063.17	\$8,259.76
TOTAL	\$23,166.89	\$5,306.96	\$4,783.17	\$13,076.76
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$168,798.00	.00	\$1,224.00	\$167,574.00
11-401-100-600 Supplies and Materials	\$3,500.00	.00	.00	\$3,500.00
11-401-100-800 Other Objects	\$34,137.00	\$3,015.00	\$2,380.00	\$28,742.00
TOTAL	\$206,435.00	\$3,015.00	\$3,604.00	\$199,816.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$600,779.00	\$34,601.98	\$9,338.00	\$556,839.02
11-402-100-500 Purchased Services (300-500 series)	\$137,324.00	\$56,330.00	\$17,730.00	\$63,264.00
11-402-100-600 Supplies and Materials	\$105,308.50	\$34,948.02	\$63,162.61	\$7,197.87
11-402-100-800 Other Objects	\$21,650.00	\$5,909.35	\$3,781.43	\$11,959.22

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$865,061.50	\$131,789.35	\$94,012.04	\$639,260.11
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$27,400.00	\$0.00	\$0.00	\$27,400.00
TOTAL	\$27,400.00	\$0.00	\$0.00	\$27,400.00
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$27,400.00	\$0.00	\$0.00	\$27,400.00
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$45,000.00	.00	.00	\$45,000.00
11-000-100-562 Tuition to Other LEAs within State Special	\$3,834,499.12	\$190,693.47	\$3,186,483.37	\$457,322.28
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$812,500.00	.00	\$648,000.00	\$164,500.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	.00	\$100,000.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$40,000.00	\$7,956.00	\$31,824.00	\$220.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$3,296,062.76	\$819,294.78	\$2,289,702.90	\$187,065.08
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$67,835.25	\$5,742.56	\$61,052.44	\$1,040.25
11-000-100-568 Tuition - State Facilities	\$144,020.00	\$25,264.00	\$101,056.00	\$17,700.00
11-000-100-569 Tuition - Other	\$179,758.00	.00	.00	\$179,758.00
TOTAL	\$8,519,675.13	\$1,048,950.81	\$6,418,118.71	\$1,052,605.61
- Attendance and social work services ---				
11-000-211-100 Salaries	\$197,247.00	\$37,665.33	\$98,236.80	\$61,344.87
11-000-211-300 Purchased Prof. & Tech. Svc.	\$94,300.00	\$8,200.00	\$82,000.00	\$4,100.00
11-000-211-800 Other Objects	\$721.93	.00	\$251.23	\$470.70
TOTAL	\$292,268.93	\$45,865.33	\$180,488.03	\$65,915.57
--- Health services ---				
11-000-213-100 Salaries	\$908,871.00	\$176,888.40	\$704,993.60	\$26,989.00
11-000-213-175 Salaries of Social Service Coordinators	\$156,435.00	\$30,311.80	\$121,247.20	\$4,876.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$46,559.00	\$7,892.33	\$35,594.94	\$3,071.73
11-000-213-600 Supplies and Materials	\$22,135.60	\$5,041.31	\$4,544.34	\$12,549.95
TOTAL	\$1,134,000.60	\$220,133.84	\$866,380.08	\$47,486.68
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,418,390.25	\$303,498.45	\$1,053,050.40	\$61,841.40
11-000-216-320 Purchased Prof. Ed. Services	\$626,744.44	\$61,193.30	\$478,230.58	\$87,320.56
11-000-216-600 Supplies and Materials	\$50,079.57	\$19,858.01	\$7,717.88	\$22,503.68
TOTAL	\$2,095,214.26	\$384,549.76	\$1,538,998.86	\$171,665.64
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,593,532.00	\$285,416.28	\$1,307,856.00	\$259.72
TOTAL	\$1,593,532.00	\$285,416.28	\$1,307,856.00	\$259.72
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,924,689.26	\$362,915.56	\$1,484,166.40	\$77,607.30
11-000-218-105 Sal Sec. & Clerical Asst.	\$292,786.00	\$78,256.36	\$206,500.32	\$8,029.32
11-000-218-600 Supplies and Materials	\$41,780.91	\$36,762.87	\$4,281.54	\$736.50
11-000-218-800 Other Objects	\$10,263.66	\$390.12	\$5,496.79	\$4,376.75

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$2,269,519.83	\$478,324.91	\$1,700,445.05	\$90,749.87
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,359,022.75	\$509,125.55	\$1,806,908.80	\$42,988.40
11-000-219-105 Sal Secr. & Clerical Asst.	\$258,629.00	\$71,396.60	\$176,544.00	\$10,688.40
11-000-219-320 Purchased Prof. - Ed. Services	\$113,575.00	\$3,420.00	\$86,298.80	\$23,856.20
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,285.00	\$2,285.00	\$0.00	\$5,000.00
11-000-219-600 Supplies and Materials	\$1,915.20	\$1,915.20	.00	.00
11-000-219-800 Other Objects	\$2,500.00	\$395.00	\$197.00	\$1,908.00
TOTAL	\$2,742,926.95	\$588,537.35	\$2,069,948.60	\$84,441.00
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,749,886.00	\$527,703.52	\$1,029,665.76	\$192,516.72
11-000-221-104 Salaries Other Prof. Staff	\$71,100.00	\$5,700.00	\$900.00	\$64,500.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$289,765.00	\$59,628.00	\$203,516.00	\$26,621.00
11-000-221-600 Supplies and Materials	\$142,000.00	\$90,920.39	\$600.00	\$50,479.61
11-000-221-800 Other Objects	\$21,233.00	\$4,309.39	\$3,398.73	\$13,524.88
TOTAL	\$2,273,984.00	\$688,261.30	\$1,238,080.49	\$347,642.21
-- Educational media serv./sch.library ---				
-000-222-100 Salaries	\$904,438.92	\$170,370.20	\$681,480.80	\$52,587.92
-000-222-600 Supplies and Materials	\$89,027.92	\$41,187.61	\$19,647.47	\$28,192.84
11-000-222-800 Other Objects	\$15,000.00	.00	\$13,439.00	\$1,561.00
TOTAL	\$1,008,466.84	\$211,557.81	\$714,567.27	\$82,341.76
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$30,480.00	\$7,280.00	.00	\$23,200.00
11-000-223-320 Purchased Prof. - Ed. Services	\$68,672.00	\$9,400.00	\$3,000.00	\$56,272.00
11-000-223-500 Other Purchased Services (400-500 series)	\$30,600.00	\$684.00	\$25,406.00	\$4,510.00
TOTAL	\$129,752.00	\$17,364.00	\$28,406.00	\$83,982.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,101,552.62	\$320,492.22	\$658,161.44	\$122,898.96
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$10,400.00	\$20,800.00	.00
11-000-230-331 Legal Services	\$175,000.00	\$31,898.20	\$70,101.80	\$73,000.00
11-000-230-332 Audit Fees	\$56,000.00	.00	.00	\$56,000.00
11-000-230-334 Architectural/Engineering Services	\$70,500.00	\$16,843.50	\$44,252.50	\$9,404.00
11-000-230-339 Other Purchased Prof. Svc.	\$19,000.00	\$395.00	.00	\$18,605.00
11-000-230-340 Purchased Tech. Services	\$4,000.00	.00	.00	\$4,000.00
11-000-230-530 Communications/Telephone	\$447,553.59	\$129,354.33	\$254,436.06	\$63,763.20
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,498.00	\$5,178.00	\$75.00	\$7,245.00
11-000-230-590 Other Purchased Services	\$631,114.69	\$440,285.49	\$29,594.15	\$161,235.05
11-000-230-610 General Supplies	\$70,011.73	\$7,301.23	\$21,603.60	\$41,106.90
11-000-230-630 BOE In-House Training/Meeting Supplies	\$12,000.00	\$325.01	.00	\$11,674.99
11-000-230-820 Judgments Agst. School Dist.	\$38,000.00	\$18,833.15	.00	\$19,166.85
-000-230-890 Misc. Expenditures	\$207,942.16	\$42,301.99	\$12,662.33	\$152,977.84
-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$26,662.70	.00	\$8,337.30
TOTAL	\$2,911,372.79	\$1,050,270.82	\$1,111,686.88	\$749,415.09

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,424,927.00	\$803,129.77	\$1,520,735.52	\$101,061.71
11-000-240-104 Salaries Other Prof. Staff	\$292,399.68	\$97,466.56	\$194,933.12	.00
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,169,947.00	\$229,663.98	\$799,212.16	\$141,070.86
11-000-240-1XX Other Salaries	\$22,530.00	\$0.00	\$0.00	\$22,530.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$5,100.00	.00	\$3,267.00	\$1,833.00
11-000-240-500 Other Purchased Services	\$16,134.54	\$1,275.60	\$4,401.27	\$10,457.67
11-000-240-600 Supplies and Materials	\$65,125.57	\$24,378.45	\$12,101.94	\$28,645.18
11-000-240-800 Other Objects	\$83,159.96	\$14,873.69	\$20,493.57	\$47,792.70
TOTAL	\$4,079,323.75	\$1,170,788.05	\$2,555,144.58	\$353,391.12
--- Central Services ---				
11-000-251-100 Salaries	\$818,502.88	\$226,803.61	\$488,171.20	\$103,528.07
11-000-251-330 Purchased Prof. Services	\$69,800.00	\$44,184.99	\$24,785.43	\$829.58
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)	\$11,500.00	\$1,672.00	\$3,642.00	\$6,186.00
11-000-251-600 Supplies and Materials	\$18,000.00	\$4,697.92	\$2,598.65	\$10,703.43
11-000-251-89X Other Objects	\$13,000.00	\$4,320.00	\$1,915.71	\$6,764.29
TOTAL	\$933,802.88	\$281,678.52	\$521,112.99	\$131,011.37
- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$534,600.00	\$199,817.85	\$329,699.04	\$5,083.11
11-000-252-340 Purchased Technical Services	\$222,650.00	\$63,648.84	\$69,113.00	\$89,888.16
11-000-252-600 Supplies and Materials	\$90,299.00	\$39,362.36	\$21,294.55	\$29,642.09
TOTAL	\$847,549.00	\$302,829.05	\$420,106.59	\$124,613.36
TOTAL Cent. Svcs. & Admin IT	\$1,781,351.88	\$584,507.57	\$941,219.58	\$255,624.73
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,056,125.00	\$331,246.34	\$677,491.04	\$47,387.62
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$739,332.54	\$185,567.77	\$347,357.26	\$206,407.51
11-000-261-610 General Supplies	\$392,714.29	\$82,734.07	\$67,373.29	\$242,606.93
11-000-261-800 Other Objects	\$70,834.18	\$4,966.50	\$38,774.99	\$27,092.69
TOTAL	\$2,259,006.01	\$604,514.68	\$1,130,996.58	\$523,494.75
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,364,835.00	\$1,088,497.38	\$1,907,817.74	\$368,519.88
11-000-262-107 Salaries of Non-Instructional Aids	\$497,153.00	\$41,980.03	\$211.09	\$454,961.88
11-000-262-300 Purchased Prof. & Tech. Svc.	\$38,580.00	\$13,948.00	\$1,268.00	\$23,364.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$168,915.52	\$12,591.30	\$118,187.45	\$38,136.77
11-000-262-490 Other Purchased Property Svc.	\$113,800.00	\$26,550.08	\$72,649.92	\$14,600.00
11-000-262-610 General Supplies	\$251,520.00	\$206,653.06	\$5,908.42	\$38,958.52
11-000-262-621 Energy (Natural Gas)	\$800,000.00	\$6,437.90	.00	\$793,562.10
11-000-262-622 Energy (Electricity)	\$1,359,145.40	\$253,097.50	\$687,497.90	\$418,550.00
TOTAL	\$6,593,948.92	\$1,649,755.25	\$2,793,540.52	\$2,150,653.15
- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$345,766.38	\$115,013.58	\$203,210.72	\$27,542.08

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$54,761.62	\$9,200.00	\$440.00	\$45,121.62
11-000-263-610 General Supplies	\$73,033.58	\$9,100.69	\$8,917.23	\$55,015.66
TOTAL	\$473,561.58	\$133,314.27	\$212,567.95	\$127,679.36
--- Security ---				
11-000-266-100 Salaries	\$954,881.40	\$191,474.07	\$649,048.80	\$114,358.53
11-000-266-300 Purchased Prof. & Technical Services	\$38,171.76	\$1,877.50	\$16,872.00	\$19,422.26
11-000-266-610 General Supplies	\$12,000.00	\$5,231.10	\$3,846.22	\$2,922.68
11-000-266-800 Other Objects	\$6,000.00	.00	\$3,840.50	\$2,159.50
TOTAL	\$1,011,053.16	\$198,582.67	\$673,607.52	\$138,862.97
TOTAL Oper & Maint of Plant Services	\$10,337,569.67	\$2,586,166.87	\$4,810,712.57	\$2,940,690.23
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$609,786.00	\$73,929.94	\$38.25	\$535,817.81
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$1,481,134.40	\$306,008.67	\$289,226.24	\$885,899.49
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$20,000.00	\$5,060.55	.00	\$14,939.45
11-000-270-350 Management Fee - ESC Transp. Prog.	\$97,681.37	\$6,938.17	\$13,143.20	\$77,600.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$12,500.00	.00	\$7,973.00	\$4,527.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$311,314.00	\$40,167.73	\$5,638.75	\$265,507.52
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$132,021.00	(\$1,035.00)	\$54,532.30	\$78,523.70
11-000-270-517 Contract Svc (reg std) - ESCs	\$365,748.43	.00	\$15,748.43	\$350,000.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,082,399.38	\$195,490.84	\$168,266.51	\$1,718,642.03
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$410,782.73	\$4,012.67	\$261,205.94	\$145,564.12
11-000-270-610 General Supplies	\$53,675.20	\$3,130.91	\$10,160.75	\$40,383.54
11-000-270-615 Transportation Supplies	\$344,957.71	\$61,774.12	\$197,474.78	\$85,708.81
11-000-270-800 Misc. Expenditures	\$3,300.00	\$300.00	.00	\$3,000.00
TOTAL	\$5,925,300.22	\$695,778.60	\$1,023,408.15	\$4,206,113.47
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,451,000.00	\$387,841.77	\$1,063,158.23	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,714,000.00	.00	.00	\$1,714,000.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$50,000.00	\$4,562.11	\$45,437.89	.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	.00	.00	\$50,000.00
11-XXX-XXX-260 Workman's Compensation	\$710,000.00	\$637,541.10	.00	\$72,458.90
11-XXX-XXX-270 Health Benefits	\$17,570,000.00	\$4,004,273.76	\$12,301,991.30	\$1,263,734.94
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$20,679.00	\$229,321.00	.00
11-XXX-XXX-290 Other Employee Benefits	\$400,000.00	\$28,650.00	.00	\$371,350.00
TOTAL	\$22,195,000.00	\$5,083,547.74	\$13,639,908.42	\$3,471,543.84
Total Undistributed Expenditures	\$69,289,258.85	\$15,140,021.04	\$40,145,369.27	\$14,003,868.54
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	118,964,988.41	\$25,275,803.03	\$76,503,807.76	\$17,185,377.62
** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	118,964,988.41	\$25,275,803.03	\$76,503,807.76	\$17,185,377.62

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$120,824.55	\$4,166.00	\$38,093.00	\$78,565.55
12-130-100-730	Grades 6-8	\$64,500.00	.00	.00	\$64,500.00
12-140-100-730	Grades 9-12	\$45,321.00	\$3,792.23	\$28,226.64	\$13,301.93
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$30,500.00	\$0.00	\$0.00	\$30,500.00
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$21,380.00	\$3,987.85	\$4,671.67	\$12,720.48
12-000-219-730	Support services-students-spec.	\$10,000.00	.00	.00	\$10,000.00
12-000-252-730	Admin. Info. Tech.	\$166,766.00	\$36,766.00	\$122,941.30	\$7,058.70
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$70,000.00	.00	.00	\$70,000.00
12-000-262-730	Undist. Exp.-Custodial Services	\$65,000.00	\$2,120.00	.00	\$62,880.00
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$126,169.60	\$43,827.60	.00	\$82,342.00
12-000-266-730	Undist. Exp.-Security	\$100,000.00	\$11,944.96	\$25,543.44	\$62,511.60
Undist. Exp. - Non-instructional Services					
-000-270-732	Non-instructional equip.	\$64,852.50	.00	\$58,852.50	\$6,000.00
12-000-270-733	School buses - regular	\$193,143.81	\$193,143.81	.00	.00
TOTAL		\$1,081,782.46	\$299,748.45	\$278,328.75	\$503,705.26
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$140,515.00	\$47,034.00	\$29,846.00	\$63,635.00
12-000-400-450	Construction Services	\$1,121,093.05	\$186,900.00	\$823,888.55	\$110,304.50
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	\$101,460.00	\$101,460.00	.00	.00
Sub Total		\$1,383,068.05	\$335,394.00	\$853,734.55	\$193,939.50
12-000-400-931	Capital Rsrv tfr to Capitl Projects	\$3,100,000.00	\$3,100,000.00	.00	.00
TOTAL		\$4,483,068.05	\$3,435,394.00	\$853,734.55	\$193,939.50
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,564,850.51	\$3,735,142.45	\$1,132,063.30	\$697,644.76

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 4 Month Period Ending 10/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	\$29,010,945.48	\$77,635,871.06	\$17,883,022.38

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 4 Month Period Ending 10/31/2014

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	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 EMS	\$ 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 EMS	\$ 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 4 Month Period Ending 10/31/14

ASSETS AND RESOURCES

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

101	Cash in bank		(\$473,110.65)
	Accounts receivable:		
142	Intergovernmental - Federal	\$292,272.17	
153,154	Other (net of estimated uncollectible of \$____)	\$301.45	
		<hr/>	\$292,573.62

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

301	Estimated Revenues	\$3,708,062.95	
302	Less Revenues	(\$611,775.70)	
		<hr/>	\$3,096,287.25
			<hr/>
	Total assets and resources		\$2,915,750.22
			<hr/> <hr/>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 4 Month Period Ending 10/31/14

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$19,046.41
481	Deferred revenues	\$1,221.99
TOTAL LIABILITIES		\$20,268.40

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,864,945.18
601	Appropriations	\$3,708,062.95
602	Less: Expenditures	\$812,581.13
603	Encumbrances	\$1,864,945.18 (\$2,677,526.31)
		\$1,030,536.64
TOTAL FUND BALANCE		\$2,895,481.82
TOTAL LIABILITIES AND FUND EQUITY		\$2,915,750.22

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 4 Month Period Ending 10/31/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$463,656.95	\$463,656.95		.00
3XXX	From State Sources	\$383,032.00	\$148,118.75		\$234,913.25
4XXX	From Federal Sources	\$2,861,374.00	.00		\$2,861,374.00
TOTAL REVENUE/SOURCES OF FUNDS		\$3,708,062.95	\$611,775.70		\$3,096,287.25
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$463,656.95	\$11,700.00	\$54,067.58	\$397,889.37
STATE PROJECTS:					
	Nonpublic textbooks	\$32,352.00	\$8,897.71	\$23,454.29	.00
	Nonpublic auxiliary services	\$183,549.00	.00	\$183,549.00	.00
	Nonpublic handicapped services	\$98,252.00	.00	\$98,252.00	.00
	Nonpublic nursing services	\$51,503.00	.00	\$51,503.00	.00
	Nonpublic Technology Aid	\$17,376.00	\$17,376.00	.00	.00
TOTAL STATE PROJECTS		\$383,032.00	\$26,273.71	\$356,758.29	\$0.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$739,030.00	\$244,818.50	\$62,602.34	\$431,609.16
	I.D.E.A. Part B (Handicapped)	\$1,843,954.00	\$505,763.32	\$1,294,265.05	\$43,925.63
	NCLB Title II - Part A/D	\$184,192.00	\$24,000.00	\$97,251.92	\$62,940.08
	NCLB Title III - English Language Enhancement	\$49,097.00	\$25.60	.00	\$49,071.40
	Vocational Education	\$45,101.00	.00	.00	\$45,101.00
	Other Federal Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL PROJECTS		\$2,861,374.00	\$774,607.42	\$1,454,119.31	\$632,647.27
*** TOTAL EXPENDITURES ***		\$3,708,062.95	\$812,581.13	\$1,864,945.18	\$1,030,536.64

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 4 Month Period Ending 10/31/14

		ESTIMATED	ACTUAL	UNREALIZED
		-----	-----	-----
--- LOCAL SOURCES ---				
1XXX	Other Revenue from Local Sources	\$463,656.95	\$463,656.95	\$0.00
	Total Revenues from Local Sources	<u>\$463,656.95</u>	<u>\$463,656.95</u>	<u>\$0.00</u>
--- STATE SOURCES ---				
32XX	Other Restricted Entitlements	\$383,032.00	\$148,118.75	\$234,913.25
	Total Revenue from State Sources	<u>\$383,032.00</u>	<u>\$148,118.75</u>	<u>\$234,913.25</u>
--- FEDERAL SOURCES ---				
4411-16	Title I	\$739,030.00	.00	\$739,030.00
4451-55	Title II	\$184,192.00	.00	\$184,192.00
4491-94	Title III	\$49,097.00	.00	\$49,097.00
4420-29	I.D.E.A. Part B (Handicapped)	\$1,843,954.00	.00	\$1,843,954.00
30-39	Vocational Education	\$45,101.00	.00	\$45,101.00
	Total Revenues from Federal Sources	<u>\$2,861,374.00</u>	<u>\$0.00</u>	<u>\$2,861,374.00</u>
	TOTAL REVENUES/SOURCES OF FUNDS	<u>\$3,708,062.95</u>	<u>\$611,775.70</u>	<u>\$3,096,287.25</u>

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 4 Month Period Ending 10/31/14

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$3,708,062.95	\$812,581.13	\$1,864,945.18	\$1,030,536.64
T O T A L E X P E N D I T U R E	\$3,708,062.95	\$812,581.13	\$1,864,945.18	\$1,030,536.64

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

Special Revenue Fund - Fund 20
For 4 Month Period Ending 10/31/14

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

11/4 11:47am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 4 Month Period Ending 10/31/14

ASSETS AND RESOURCES

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

101	Cash in bank	\$8,094,464.01
	Accounts receivable:	
141	Intergovernmental - State	\$1,494,599.35
		\$1,494,599.35

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

301	Estimated Revenues	\$4,331,604.00
302	Less Revenues	(\$4,335,027.39)
		(\$3,423.39)
	Total assets and resources	\$9,585,639.97

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 4 Month Period Ending 10/31/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$250,264.90
754	Reserve for encumbrances - Prior Year		\$160,688.74
750,751,752,76X	Other reserves		\$12,797,382.06
601	Appropriations	\$9,036,468.80	
602	Less : Expenditures	\$682,267.83	
603	Encumbrances	\$410,953.64	(\$1,093,221.47)
			\$7,943,247.33
	Total Appropriated		\$21,151,583.03

--- Unappropriated ---

770	Fund balance		(\$7,963,643.75)
303	Budgeted Fund Balance		(\$3,602,299.31)
			(\$11,565,943.06)

TOTAL FUND BALANCE \$9,585,639.97

TOTAL LIABILITIES AND FUND EQUITY \$9,585,639.97

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 4 Month Period Ending 10/31/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
5200 Transfers from other funds	\$3,100,000.00	\$3,100,000.00		.00
3255 Addtl. State Schl Building Aid-EDA Grant	\$1,231,604.00	\$1,231,604.00		.00
Other	\$0.00	\$3,423.39		(\$3,423.39)
TOTAL REVENUE/SOURCES OF FUNDS	\$4,331,604.00	\$4,335,027.39		(\$3,423.39)
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
-XXX-XXX-73X Equipment	\$67,201.87	\$1,701.38	\$13,862.40	\$51,638.09
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-334 Architectural/Engineering Services	\$310,000.00	\$69,492.00	\$138,308.00	\$102,200.00
30-000-4XX-390 Other purchased prof. & tech. serv.	\$545,249.02	\$900.00	\$10,292.89	\$534,056.13
30-000-4XX-450 Construction services	\$7,079,734.91	\$609,409.45	\$246,705.35	\$6,223,620.11
30-000-4XX-800 Other objects	\$1,034,283.00	\$765.00	\$1,785.00	\$1,031,733.00
Total fac.acq.and constr. serv.	\$8,969,266.93	\$680,566.45	\$397,091.24	\$7,891,609.24
TOTAL EXPENDITURES	\$9,036,468.80	\$682,267.83	\$410,953.64	\$7,943,247.33
*** TOTAL EXPENDITURES AND TRANSFERS	\$9,036,468.80	\$682,267.83	\$410,953.64	\$7,943,247.33

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

Capital Projects Fund - Fund 30
For 4 Month Period Ending 10/31/14

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Board Secretary/Business Administrator

Date

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11/4 11:47am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 4 Month Period Ending 10/31/14

ASSETS AND RESOURCES

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

101	Cash in bank		(\$222,328.73)
121	Tax levy receivable		\$1,414,319.50
	Accounts receivable:		
141	Intergovernmental - State	\$52,607.00	
			\$52,607.00

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

301	Estimated Revenues	\$2,955,847.00	
302	Less Revenues	(\$2,955,847.00)	
	Total assets and resources		\$1,244,597.77

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

Debt Service Fund - Fund 40
Interim Balance Sheet
For 4 Month Period Ending 10/31/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

753 Reserve for encumbrances - Current Year \$1,238,824.99
Reserved fund balance:

601 Appropriations		\$2,995,575.00	
602 Less : Expenditures	\$1,756,750.01		
603 Encumbrances	\$1,238,824.99	(\$2,995,575.00)	
Total Appropriated			\$1,238,824.99

--- Unappropriated ---

770 Fund Balance		\$45,500.78	
703 Budgeted Fund Balance		(\$39,728.00)	

TOTAL FUND BALANCE			\$1,244,597.77
TOTAL LIABILITIES AND FUND EQUITY			\$1,244,597.77

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$2,995,575.00	\$2,995,575.00	\$0.00
Revenues	(\$2,955,847.00)	(\$2,955,847.00)	\$0.00
	\$39,728.00	\$39,728.00	\$0.00
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$39,728.00	\$39,728.00	\$0.00
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$39,728.00	\$39,728.00	\$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 4 Month Period Ending 10/31/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210	Local tax levy	\$2,828,639.00	\$2,828,639.00	.00
	Total Local Sources	<u>\$2,828,639.00</u>	<u>\$2,828,639.00</u>	<u>\$0.00</u>
--- State Sources ---				
3160	Debt service aid Type II	\$127,208.00	\$127,208.00	.00
	Total State Sources	<u>\$127,208.00</u>	<u>\$127,208.00</u>	<u>\$0.00</u>
	TOTAL REVENUE/SOURCES OF FUNDS	<u>\$2,955,847.00</u>	<u>\$2,955,847.00</u>	<u>\$0.00</u>

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

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 4 Month Period Ending 10/31/14

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$1,105,575.00	\$1,105,575.00	.00
40-701-510-910 Redemption of Principal	\$1,890,000.00	\$1,890,000.00	.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$2,995,575.00	\$2,995,575.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$2,995,575.00	\$2,995,575.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>
*** TOTAL USES OF FUNDS ***	\$2,995,575.00	\$2,995,575.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>

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

For 4 Month Period Ending 10/31/14

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