

**REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION
UNION TOWNSHIP BOARD OF EDUCATION
ALL FUNDS
FOR THE MONTH ENDING: 6/30/2014**

Final Cycle #13

FD NO.	GL #	FUNDS	Bank #	BEGINNING		MONTHLY CASH RECEIPTS	CASH DEBITS GL ADJ	MONTHLY CASH DISBURSE	MONTHLY		ENDING CASH BALANCE PER SEC REPORT
				CASH BALANCE PER SEC REPORT	CASH CREDITS GL ADJ						
10/18	10-101	GENERAL FUND	010081	a	17,389,600.64	8,158,794.46	143,352.63	(12,988,083.96)	(119,877.55)	12,583,786.22	
10	10-117	MAINTENANCE RES ACCOUNT	010081	a	2,050,000.00					2,050,000.00	
10	10-118	CURR EXP EMERG RES	010081	a	1,000,000.00					1,000,000.00	
10	10-101	GEN FD cap. res. Non SDA	350680	b	0.00					0.00	
		Subtotal General Fund			20,439,600.64	8,158,794.46	143,352.63	(12,988,083.96)	(119,877.55)	15,633,786.22	
10	10-116	GEN FD cap. res. Unreserved	350680	b	6,230,118.00		1,058.27			6,231,176.27	
10		TOTAL General Fd			26,669,718.64	8,158,794.46	144,410.90	(12,988,083.96)	(119,877.55)	21,864,962.49	
20	20-101	SPECIAL REVENUE FD	010081	a	(665,321.77)	1,187,032.70	867,988.07	(495,058.44)	(919,606.86)	(24,966.30)	
30	30-101	C5 Project cap. res. SDA	393649	d	5,684,178.94	739.54		(5,836.98)		5,679,081.50	
30	30-101	Cap. Proj. cap. res. SDA	350680	b	0.00					0.00	
		TOTAL Capital Projects Fd			5,684,178.94	739.54	0.00	(5,836.98)	0.00	5,679,081.50	
40	40-101	DEBT SERVICE FD	010081	a	39,727.73	0.00				39,727.73	
60	60-101	ENTERPRISE FUND CAST	376817	e	842,485.81	143.11				842,628.92	
61	61-101	ENTERPRISE FUND Cafe	287717	f	321,512.77	569,756.01		(674,758.12)		216,510.66	
		<i>For Bank Reconciliation Purposes Only:</i>									
		Total Operating ac UCNB	010081	a	19,814,006.60	9,345,827.16	1,011,340.70	(13,483,142.40)	(1,039,484.41)	15,648,547.65	
		Total cap reserve ac UCNB	350680	b	6,230,118.00	0.00	1,058.27			6,231,176.27	
		Total C5 Proj. cap. res. SDA UCNB	393649	d	5,684,178.94	739.54	0.00	(5,836.98)		5,679,081.50	
		Total EBS CAST UCNB	376817	e	842,485.81	143.11	0.00			842,628.92	
		Total Cafeteria UCNB	287717	f	321,512.77	569,756.01	0.00	(674,758.12)		216,510.66	
		Control Totals			32,892,302.12	9,916,465.82	1,012,398.97	(14,163,737.50)	(1,039,484.41)	28,617,945.00	
		PREPARED AND SUBMITTED BY:									
		<i>Debra L. G. [Signature]</i>				8/14/14					
		TREASURER OF SCHOOL MONIES				DATE					

Cycle # 13

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 12 Month Period Ending 06/30/2014

ASSETS AND RESOURCES

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

101	Cash in bank		\$12,583,786.22
116	Capital reserve Account		\$6,231,176.27
117	Maint. Reserve Account		\$2,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$4,249,921.24	
142	Intergovernmental - Federal	\$3,535.00	
153,154	Other (net of est uncollectible of \$_____)	\$29,816.85	\$4,283,273.09
	Other Current Assets		\$2,616.46

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

301	Estimated Revenues	111,466,843.00	
302	Less Revenues	(112,432,404.28)	
			(\$965,561.28)
	Total assets and resources		<u>\$25,185,290.76</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 Balance Sheet
For 12 Month Period Ending 06/30/2014

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

421	Accounts Payable	\$1,060,540.23
	Other current liabilities	\$77,500.00
	TOTAL LIABILITIES	\$1,138,040.23

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$1,225,579.97
754	Reserve for Encumbrance - Prior Year	\$50,537.05
	Reserved fund balance:	
761	Capital reserve account -	\$6,231,176.27
		\$6,231,176.27
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	113,266,823.95
603	Encumbrances	\$1,276,117.02 (114,542,940.97)
		\$6,184,223.76

Total Appropriated

\$16,741,517.05

--- Unappropriated ---

770	Unreserved Fund Balance -	\$13,514,661.75
303	Budgeted Fund Balance	(\$6,208,928.27)

TOTAL FUND BALANCE

\$24,047,250.53

TOTAL LIABILITIES AND FUND EQUITY

\$25,185,290.76

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 12 Month Period Ending 06/30/2014

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	120,727,164.73	114,542,940.97	\$6,184,223.76
Revenues	(111,466,843.00)	(112,432,404.28)	\$965,561.28
	<u>\$9,260,321.73</u>	<u>\$2,110,536.69</u>	<u>\$7,149,785.04</u>
Less: Adjust for prior year encumb.	(\$3,051,393.46)	(\$3,051,393.46)	
Budgeted Fund Balance	<u>\$6,208,928.27</u>	<u>(\$940,856.77)</u>	<u>\$7,149,785.04</u>

Recapitulation of Budgeted Fund Balance by Subfund

Fund 10 (includes 10, 11, 12, and 13)	\$6,208,928.27	(\$940,856.77)	\$7,149,785.04
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>\$6,208,928.27</u>	<u>(\$940,856.77)</u>	<u>\$7,149,785.04</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 12 Month Period Ending 06/30/2014

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$80,247,604.00	\$80,605,359.28		(\$357,755.28)
3XXX From State Sources	\$31,133,507.00	\$31,662,479.00		(\$528,972.00)
4XXX From Federal Sources	\$85,732.00	\$164,566.00		(\$78,834.00)
TOTAL REVENUE/SOURCES OF FUNDS	111,466,843.00	112,432,404.28		(\$965,561.28)
				AVAILABLE
*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	BALANCE
--- CURRENT EXPENSE ---				
11-1XX-100-XXX Regular Programs - Instruction	\$37,110,320.75	\$36,627,864.93	\$19,882.70	\$462,573.12
11-2XX-100-XXX Special Education - Instruction	\$8,909,843.46	\$8,815,258.27	\$880.52	\$93,704.67
11-230-100-XXX Basic Skills - Remedial Instruction	\$2,141,355.16	\$2,102,051.90	\$0.00	\$39,303.26
11-240-100-XXX Bilingual Education - Instruction	\$547,116.20	\$546,876.20	\$0.00	\$240.00
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$33,977.67	\$16,606.22	\$1,537.00	\$15,834.45
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$218,472.00	\$176,775.23	\$0.00	\$41,696.77
11-402-100-XXX School-Spons. Athletics - Instruction	\$981,863.79	\$841,956.22	\$15,797.50	\$124,110.07
11-4XX-100-XXX Other Instr. Programs - Instruction	\$24,530.00	\$17,800.46	\$0.00	\$6,729.54
--- UNDISTRIBUTED EXPENDITURES ---				
11-000-100-XXX Instruction	\$8,265,539.45	\$7,705,708.46	\$107,739.87	\$452,091.12
11-000-211-XXX Attendance and Social Work Services	\$315,414.93	\$284,935.23	\$12,300.00	\$18,179.70
11-000-213-XXX Health Services	\$1,082,297.22	\$1,067,716.27	\$0.00	\$14,580.95
11-000-216-XXX Speech, OT,PT & Related Svcs	\$1,625,269.42	\$1,446,253.88	\$109,207.64	\$69,807.90
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$1,188,392.70	\$1,188,392.70	\$0.00	\$0.00
11-000-218-XXX Guidance	\$2,243,327.35	\$2,198,728.15	\$36,491.91	\$8,107.29
11-000-219-XXX Child Study Teams	\$2,877,220.63	\$2,752,804.49	\$27,675.20	\$96,740.94
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,151,776.50	\$2,093,168.66	\$2,000.00	\$56,607.84
11-000-222-XXX Educational Media Serv/School Library	\$963,291.84	\$928,334.60	\$0.00	\$34,957.24
11-000-223-XXX Instructional Staff Training Services	\$151,890.00	\$120,352.44	\$0.00	\$31,537.56
11-000-230-XXX Supp. Serv.-General Administration	\$2,926,969.87	\$2,412,109.74	\$181,334.97	\$333,525.16
11-000-240-XXX Supp. Serv.-School Administration	\$4,219,387.52	\$3,906,323.08	\$5,315.66	\$307,748.78
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$1,778,620.52	\$1,599,635.62	\$6,549.00	\$172,435.90
11-000-261-XXX Require Maint. for School Facilities	\$2,768,753.43	\$2,390,995.71	\$116,815.01	\$260,942.71
11-000-262-XXX Custodial Services	\$6,634,783.47	\$6,252,097.75	\$52,110.92	\$330,574.80
11-000-263-XXX Care and Upkeep of Grounds	\$403,952.58	\$389,320.69	\$4,473.58	\$10,158.31
11-000-266-XXX Security	\$1,210,483.78	\$1,175,953.22	\$20,611.76	\$13,918.80
11-000-270-XXX Student Transportation Services	\$5,910,085.20	\$4,918,400.10	\$161,853.82	\$829,831.28
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$20,095,671.53	\$18,603,317.62	.00	\$1,492,353.91
TOTAL GENERAL CURRENT EXPENSE				
EXPENDITURES/USES OF FUNDS	116,780,606.97	110,579,737.84	\$882,577.06	\$5,318,292.07

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 12 Month Period Ending 06/30/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$1,454,563.27	\$1,093,429.37	\$319,931.91	\$41,201.99
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$2,491,994.49	\$1,593,656.74	\$73,608.05	\$824,729.70
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	<u>\$3,946,557.76</u>	<u>\$2,687,086.11</u>	<u>\$393,539.96</u>	<u>\$865,931.69</u>
TOTAL GENERAL FUND EXPENDITURES	<u>120,727,164.73</u>	<u>113,266,823.95</u>	<u>\$1,276,117.02</u>	<u>\$6,184,223.76</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 12 Month Period Ending 06/30/2014

	ESTIMATED	ACTUAL	UNREALIZED	
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$80,060,772.00	\$80,060,772.00	.00
1310	Tuition from Individuals	\$100,000.00	\$118,271.80	(\$18,271.80)
1320	Tuition from LEAs Within State		\$118,106.88	(\$118,106.88)
1410	Transp Fees from Individuals		\$8,269.00	(\$8,269.00)
1910	Rents and Royalties		\$49,341.00	(\$49,341.00)
1XXX	Miscellaneous	\$86,832.00	\$250,598.60	(\$163,766.60)
	TOTAL	\$80,247,604.00	\$80,605,359.28	(\$357,755.28)
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$256,269.00	\$256,269.00	.00
3131	Extraordinary Aid	\$500,000.00	\$952,287.00	(\$452,287.00)
3132	Categorical Special Education Aid	\$4,542,770.00	\$4,542,770.00	.00
3176	Equalization	\$25,485,237.00	\$25,485,237.00	.00
3177	Categorical Security	\$349,231.00	\$349,231.00	.00
3XXX	Other State Aids	\$0.00	\$76,685.00	(\$76,685.00)
	TOTAL	\$31,133,507.00	\$31,662,479.00	(\$528,972.00)
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$85,732.00	\$164,566.00	(\$78,834.00)
	TOTAL	\$85,732.00	\$164,566.00	(\$78,834.00)
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	111,466,843.00	112,432,404.28	(\$965,561.28)

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 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$450,107.66	\$445,977.66	.00	\$4,130.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,725,268.60	\$1,718,711.10	.00	\$6,557.50
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,322,663.26	\$12,224,939.56	.00	\$97,723.70
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,855,692.35	\$7,781,334.56	.00	\$74,357.79
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$11,202,550.92	\$11,108,672.59	.00	\$93,878.33
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$168,227.27	\$164,741.92	\$0.00	\$3,485.35
11-150-100-320 Purchased Prof.-Ed. Services	\$95,970.00	\$61,206.10	\$15,501.00	\$19,262.90
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$772,065.89	\$736,779.14	.00	\$35,286.75
11-190-100-340 Purchased Technical Services	\$34,581.00	\$22,349.00	.00	\$12,232.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$386,966.33	\$364,466.62	\$553.97	\$21,945.74
11-190-100-610 General Supplies	\$1,321,118.69	\$1,240,446.45	\$3,827.73	\$76,844.51
11-190-100-640 Textbooks	\$775,108.78	\$758,240.23	.00	\$16,868.55
TOTAL	\$37,110,320.75	\$36,627,864.93	\$19,882.70	\$462,573.12
SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$102,680.00	\$102,680.00	\$0.00	\$0.00
11-202-100-106 Other Salaries for Instruction	\$24,698.00	\$17,288.60	.00	\$7,409.40
11-202-100-610 General Supplies	\$5,122.45	\$4,464.94	\$106.27	\$551.24
TOTAL	\$132,500.45	\$124,433.54	\$106.27	\$7,960.64
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$399,490.04	\$399,065.04	\$0.00	\$425.00
11-204-100-106 Other Salaries for Instruction	\$151,832.00	\$145,451.80	.00	\$6,380.20
11-204-100-610 General Supplies	\$5,600.00	\$5,175.28	.00	\$424.72
TOTAL	\$556,922.04	\$549,692.12	\$0.00	\$7,229.92
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$326,445.50	\$326,445.50	\$0.00	\$0.00
11-209-100-106 Other Salaries for Instruction	\$210,262.69	\$210,262.69	.00	.00
11-209-100-610 General supplies	\$6,200.00	\$3,959.49	\$500.00	\$1,740.51
TOTAL	\$542,908.19	\$540,667.68	\$500.00	\$1,740.51
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$208,046.00	\$206,046.00	\$0.00	\$2,000.00
11-212-100-106 Other Salaries for Instruction	\$24,343.71	\$22,273.00	.00	\$2,070.71
11-212-100-610 General supplies	\$8,991.27	\$8,135.55	\$274.25	\$581.47
TOTAL	\$241,380.98	\$236,454.55	\$274.25	\$4,652.18
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,433,482.38	\$6,383,071.86	\$0.00	\$50,410.52
11-213-100-106 Other Salaries for Instruction	\$181,376.05	\$181,376.05	.00	.00
11-213-100-610 General supplies	\$18,310.80	\$17,149.48	.00	\$1,161.32

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-640 Textbooks	\$122.00	.00	.00	\$122.00
TOTAL	\$6,633,291.23	\$6,581,597.39	\$0.00	\$51,693.84
Autisim:				
11-214-100-101 Salaries of Teachers	\$203,560.81	\$203,560.81	\$0.00	\$0.00
11-214-100-106 Other Salaries for Instruction	\$57,200.33	\$57,200.33	.00	.00
11-214-100-610 General Supplies	\$21,293.17	\$19,843.02	.00	\$1,450.15
TOTAL	\$282,054.31	\$280,604.16	\$0.00	\$1,450.15
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$197,958.56	\$193,425.26	\$0.00	\$4,533.30
11-215-100-106 Other Salaries for Instruction	\$122,750.00	\$122,750.00	.00	.00
11-215-100-600 General Supplies	\$6,000.00	\$1,109.55	.00	\$4,890.45
TOTAL	\$326,708.56	\$317,284.81	\$0.00	\$9,423.75
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$133,535.82	\$133,535.82	\$0.00	\$0.00
11-216-100-106 Other Salaries for Instruction	\$58,541.88	\$50,988.20	.00	\$7,553.68
11-216-100-600 General Supplies	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$194,077.70	\$184,524.02	\$0.00	\$9,553.68
TOTAL SPECIAL ED - INSTRUCTION	\$8,909,843.46	\$8,815,258.27	\$880.52	\$93,704.67
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,141,355.16	\$2,102,051.90	\$0.00	\$39,303.26
TOTAL	\$2,141,355.16	\$2,102,051.90	\$0.00	\$39,303.26
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$547,116.20	\$546,876.20	\$0.00	\$240.00
TOTAL	\$547,116.20	\$546,876.20	\$0.00	\$240.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$18,903.00	\$3,881.00	\$1,537.00	\$13,485.00
11-3XX-100-610 General Supplies	\$15,074.67	\$12,725.22	\$0.00	\$2,349.45
TOTAL	\$33,977.67	\$16,606.22	\$1,537.00	\$15,834.45
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$184,798.00	\$157,768.50	.00	\$27,029.50
11-401-100-600 Supplies and Materials	\$596.00	.00	.00	\$596.00
11-401-100-800 Other Objects	\$33,078.00	\$19,006.73	.00	\$14,071.27
TOTAL	\$218,472.00	\$176,775.23	\$0.00	\$41,696.77
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$655,814.32	\$557,758.71	.00	\$98,055.61
11-402-100-500 Purchased Services (300-500 series)	\$149,019.68	\$125,937.38	\$5,000.00	\$18,082.30
11-402-100-600 Supplies and Materials	\$154,239.79	\$137,918.28	\$10,797.50	\$5,524.01
11-402-100-800 Other Objects	\$22,790.00	\$20,341.85	.00	\$2,448.15
TOTAL	\$981,863.79	\$841,956.22	\$15,797.50	\$124,110.07

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$24,402.00	\$17,800.46	\$0.00	\$6,601.54
11-421-100-106 Other Salaries of Instruction	\$128.00	.00	.00	\$128.00
TOTAL	\$24,530.00	\$17,800.46	\$0.00	\$6,729.54
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$24,530.00	\$17,800.46	\$0.00	\$6,729.54
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$39,000.00	\$23,542.36	.00	\$15,457.64
11-000-100-562 Tuition to Other LEAs within State Special	\$4,126,127.69	\$3,899,901.15	\$57,325.47	\$168,901.07
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$780,883.00	\$654,250.00	.00	\$126,633.00
11-000-100-564 Tuition to Co.Voc.School Dist.-spec	\$100,000.00	\$83,200.00	.00	\$16,800.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$139,578.00	\$39,780.00	.00	\$99,798.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$2,715,903.31	\$2,640,988.50	\$50,414.40	\$24,500.41
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$64,287.45	\$64,286.45	.00	\$1.00
11-000-100-568 Tuition - State Facilities	\$171,560.00	\$171,560.00	.00	.00
11-000-100-569 Tuition - Other	\$128,200.00	\$128,200.00	.00	.00
TOTAL	\$8,265,539.45	\$7,705,708.46	\$107,739.87	\$452,091.12
Attendance and social work services ---				
11-000-211-100 Salaries	\$232,598.00	\$214,550.55	.00	\$18,047.45
11-000-211-300 Purchased Prof. & Tech. Svc.	\$82,000.00	\$69,700.00	\$12,300.00	.00
11-000-211-800 Other Objects	\$816.93	\$684.68	.00	\$132.25
TOTAL	\$315,414.93	\$284,935.23	\$12,300.00	\$18,179.70
--- Health services ---				
11-000-213-100 Salaries	\$858,535.46	\$853,180.00	.00	\$5,355.46
11-000-213-175 Salaries of Social Service Coordinators	\$155,751.50	\$151,559.00	.00	\$4,192.50
11-000-213-300 Purchased Prof. & Tech. Svc.	\$45,094.70	\$42,490.50	.00	\$2,604.20
11-000-213-600 Supplies and Materials	\$22,915.56	\$20,486.77	.00	\$2,428.79
TOTAL	\$1,082,297.22	\$1,067,716.27	\$0.00	\$14,580.95
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,336,719.97	\$1,323,667.20	.00	\$13,052.77
11-000-216-320 Purchased Prof. Ed. Services	\$257,280.55	\$100,215.92	\$102,044.44	\$55,020.19
11-000-216-600 Supplies and Materials	\$31,268.90	\$22,370.76	\$7,163.20	\$1,734.94
TOTAL	\$1,625,269.42	\$1,446,253.88	\$109,207.64	\$69,807.90
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,188,392.70	\$1,188,392.70	.00	.00
TOTAL	\$1,188,392.70	\$1,188,392.70	\$0.00	\$0.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,896,357.44	\$1,893,523.40	.00	\$2,834.04
11-000-218-105 Sal Sec. & Clerical Asst.	\$287,489.00	\$284,756.68	.00	\$2,732.32
11-000-218-600 Supplies and Materials	\$49,219.00	\$11,379.11	\$36,491.91	\$1,347.98
11-000-218-800 Other Objects	\$10,261.91	\$9,068.96	.00	\$1,192.95

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$2,243,327.35	\$2,198,728.15	\$36,491.91	\$8,107.29
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,412,736.63	\$2,363,255.30	.00	\$49,481.33
11-000-219-105 Sal Secr. & Clerical Asst.	\$299,931.00	\$297,764.35	.00	\$2,166.65
11-000-219-320 Purchased Prof. - Ed. Services	\$118,748.00	\$57,408.00	\$23,475.00	\$37,865.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$2,805.00	\$0.00	\$2,285.00	\$520.00
11-000-219-600 Supplies and Materials	\$38,000.00	\$33,154.84	\$1,915.20	\$2,929.96
11-000-219-800 Other Objects	\$5,000.00	\$1,222.00	.00	\$3,778.00
TOTAL	\$2,877,220.63	\$2,752,804.49	\$27,675.20	\$96,740.94
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries SuperV.-of Instr.	\$1,664,363.00	\$1,646,150.27	.00	\$18,212.73
11-000-221-104 Salaries Other Prof. Staff	\$64,500.00	\$35,700.00	.00	\$28,800.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$280,268.00	\$280,268.00	.00	.00
11-000-221-600 Supplies and Materials	\$126,459.95	\$119,059.40	\$2,000.00	\$5,400.55
11-000-221-800 Other Objects	\$16,185.55	\$11,990.99	.00	\$4,194.56
TOTAL	\$2,151,776.50	\$2,093,168.66	\$2,000.00	\$56,607.84
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$868,617.86	\$841,545.42	.00	\$27,072.44
11-000-222-600 Supplies and Materials	\$81,588.98	\$73,734.18	.00	\$7,854.80
11-000-222-800 Other Objects	\$13,085.00	\$13,055.00	.00	\$30.00
TOTAL	\$963,291.84	\$928,334.60	\$0.00	\$34,957.24
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,140.00	\$17,614.58	.00	\$13,525.42
11-000-223-320 Purchased Prof. - Ed. Services	\$90,430.00	\$85,000.00	.00	\$5,430.00
11-000-223-500 Other Purchased Services (400-500 series)	\$30,320.00	\$17,737.86	.00	\$12,582.14
TOTAL	\$151,890.00	\$120,352.44	\$0.00	\$31,537.56
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,101,157.00	\$1,092,015.29	\$0.00	\$9,141.71
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$31,200.00	.00	.00
11-000-230-331 Legal Services	\$206,686.40	\$175,000.00	.00	\$31,686.40
11-000-230-332 Audit Fees	\$56,000.00	\$54,575.00	.00	\$1,425.00
11-000-230-334 Architectural/Engineering Services	\$53,564.45	\$27,652.00	\$23,500.00	\$2,412.45
11-000-230-339 Other Purchased Prof. Svc.	\$11,360.00	\$9,680.00	.00	\$1,680.00
11-000-230-340 Purchased Tech. Services	\$5,000.00	.00	.00	\$5,000.00
11-000-230-530 Communications/Telephone	\$425,657.35	\$369,529.19	\$1,768.39	\$54,359.77
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,000.00	\$4,268.00	\$498.00	\$7,234.00
11-000-230-590 Other Purchased Services	\$591,083.99	\$520,866.28	\$17,614.69	\$52,603.02
11-000-230-610 General Supplies	\$50,361.51	\$20,045.21	\$5,011.73	\$25,304.57
11-000-230-630 BOE In-House Training/Meeting Supplies	\$7,500.00	\$1,424.29	.00	\$6,075.71
11-000-230-820 Judgments Agst. School Dist.	\$88,000.00	\$15,152.49	.00	\$72,847.51
11-000-230-890 Misc. Expenditures	\$252,399.17	\$63,445.84	\$132,942.16	\$56,011.17
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$27,256.15	.00	\$7,743.85
TOTAL	\$2,926,969.87	\$2,412,109.74	\$181,334.97	\$333,525.16

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,420,721.00	\$2,335,741.64	.00	\$84,979.36
11-000-240-104 Salaries Other Prof. Staff	\$342,614.93	\$306,597.65	.00	\$36,017.28
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,179,881.00	\$1,114,777.21	.00	\$65,103.79
11-000-240-1XX Other Salaries	\$23,555.00	\$22,839.00	\$0.00	\$716.00
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	\$9,616.96	\$2,134.54	\$2,248.50
11-000-240-600 Supplies and Materials	\$49,746.53	\$42,424.90	\$520.00	\$6,801.63
11-000-240-800 Other Objects	\$133,769.06	\$69,760.72	\$2,661.12	\$61,347.22
TOTAL	\$4,219,387.52	\$3,906,323.08	\$5,315.66	\$307,748.78
--- Central Services ---				
11-000-251-100 Salaries	\$782,412.00	\$717,262.26	.00	\$65,149.74
11-000-251-330 Purchased Prof. Services	\$102,460.96	\$37,245.17	\$1,300.00	\$63,915.79
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	\$9,683.00	.00	\$6,317.00
11-000-251-600 Supplies and Materials	\$24,475.00	\$20,623.30	.00	\$3,851.70
11-000-251-890 Other Objects	\$13,555.00	\$13,076.45	.00	\$478.55
TOTAL	\$941,902.96	\$797,890.18	\$1,300.00	\$142,712.78
Admin. Info. Technology ---				
11-000-252-100 Salaries	\$526,100.00	\$516,185.14	.00	\$9,914.86
11-000-252-340 Purchased Technical Services	\$177,416.00	\$164,272.09	\$4,950.00	\$8,193.91
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	\$126,142.00	\$119,788.21	\$299.00	\$6,054.79
11-000-252-800 Other Objects	\$3,000.00	\$1,500.00	.00	\$1,500.00
TOTAL	\$836,717.56	\$801,745.44	\$5,249.00	\$29,723.12
TOTAL Cent. Svcs. & Admin IT	\$1,778,620.52	\$1,599,635.62	\$6,549.00	\$172,435.90
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,079,882.50	\$1,010,585.50	.00	\$69,297.00
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$1,186,253.15	\$970,047.92	\$76,070.54	\$140,134.69
11-000-261-610 General Supplies	\$461,327.78	\$378,219.83	\$33,510.29	\$49,597.66
11-000-261-800 Other Objects	\$41,290.00	\$32,142.46	\$7,234.18	\$1,913.36
TOTAL	\$2,768,753.43	\$2,390,995.71	\$116,815.01	\$260,942.71
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,536,305.92	\$3,442,704.93	\$0.00	\$93,600.99
11-000-262-107 Salaries of Non-Instructional Aids	\$450,622.64	\$309,500.05	.00	\$141,122.59
11-000-262-300 Purchased Prof. & Tech. Svc.	\$39,893.00	\$26,461.00	\$2,830.00	\$10,602.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$173,313.59	\$164,025.23	\$7,165.52	\$2,122.84
11-000-262-490 Other Purchased Property Svc.	\$121,589.45	\$100,166.82	.00	\$21,422.63
11-000-262-610 General Supplies	\$275,282.88	\$248,638.54	\$14,770.00	\$11,874.34
11-000-262-621 Energy (Natural Gas)	\$750,000.00	\$735,498.87	.00	\$14,501.13
11-000-262-622 Energy (Electricity)	\$1,287,775.99	\$1,225,102.31	\$27,345.40	\$35,328.28
TOTAL	\$6,634,783.47	\$6,252,097.75	\$52,110.92	\$330,574.80

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Care and Upkeep of Grounds ---				
11-000-266-100 Salaries	\$347,197.88	\$345,197.88	.00	\$2,000.00
11-000-266-420 Cleaning, Repair, & Maintenance Serv.	\$7,639.00	\$2,085.78	\$3,350.00	\$2,203.22
11-000-266-610 General Supplies	\$49,115.70	\$42,037.03	\$1,123.58	\$5,955.09
TOTAL	\$403,952.58	\$389,320.69	\$4,473.58	\$10,158.31
--- Security ---				
11-000-266-100 Salaries	\$979,574.78	\$971,381.13	.00	\$8,193.65
11-000-266-300 Purchased Prof. & Technical Services	\$208,909.00	\$186,444.87	\$20,611.76	\$1,852.37
11-000-266-610 General Supplies	\$16,000.00	\$13,858.00	.00	\$2,142.00
11-000-266-800 Other Objects	\$6,000.00	\$4,269.22	.00	\$1,730.78
TOTAL	\$1,210,483.78	\$1,175,953.22	\$20,611.76	\$13,918.80
TOTAL Oper & Maint of Plant Services	\$11,017,973.26	\$10,208,367.37	\$194,011.27	\$615,594.62
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$595,386.89	\$395,093.44	.00	\$200,293.45
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,451,459.98	\$1,187,685.48	.00	\$263,774.50
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$20,000.00	\$14,165.68	.00	\$5,834.32
11-000-270-350 Management Fee - ESC Transp. Prog.	\$108,351.71	\$98,670.34	\$9,681.37	.00
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.	\$193,071.57	\$70,740.96	\$20,314.00	\$102,016.61
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$119,007.50	\$91,487.19	.00	\$27,520.31
11-000-270-517 Contract Svc (reg std) - ESCs	\$347,822.45	\$332,074.02	\$15,748.43	.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,244,417.47	\$2,162,018.09	\$82,399.38	.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$380,000.00	\$303,749.00	\$30,782.73	\$45,468.27
11-000-270-610 General Supplies	\$34,108.50	\$24,575.46	\$1,120.20	\$8,412.84
11-000-270-615 Transportation Supplies	\$389,700.13	\$228,613.40	\$1,807.71	\$159,279.02
11-000-270-800 Misc. Expenditures	\$9,775.00	\$4,782.04	.00	\$4,992.96
TOTAL	\$5,910,085.20	\$4,918,400.10	\$161,853.82	\$829,831.28
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,431,171.53	\$1,395,019.22	.00	\$36,152.31
11-XXX-XXX-241 Other Retirement Contrib. - PERS	\$1,575,000.00	\$1,443,668.43	.00	\$131,331.57
11-XXX-XXX-249 Other Retirement Contrib. - Regular	\$25,000.00	\$23,486.87	.00	\$1,513.13
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	\$50,000.00	.00	.00
11-XXX-XXX-260 Workman's Compensation	\$825,000.00	\$745,775.14	.00	\$79,224.86
11-XXX-XXX-270 Health Benefits	\$15,425,000.00	\$14,651,608.85	.00	\$773,391.15
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$68,812.47	.00	\$181,187.53
11-XXX-XXX-290 Other Employee Benefits	\$514,500.00	\$224,946.64	.00	\$289,553.36
TOTAL	\$20,095,671.53	\$18,603,317.62	\$0.00	\$1,492,353.91
Total Undistributed Expenditures	\$66,813,127.94	\$61,434,548.41	\$844,479.34	\$4,534,100.19
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	116,780,606.97	110,579,737.84	\$882,577.06	\$5,318,292.07
* TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	116,780,606.97	110,579,737.84	\$882,577.06	\$5,318,292.07

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$261,980.55	\$253,443.51	.00	\$8,537.04
12-130-100-730	Grades 6-8	\$60,513.00	\$56,720.00	.00	\$3,793.00
12-140-100-730	Grades 9-12	\$50,204.00	\$49,402.00	.00	\$802.00
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$36,406.56	\$34,935.42	\$0.00	\$1,471.14
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$32,711.48	\$28,546.51	\$0.00	\$4,164.97
12-000-219-730	Support services-students-spec.	\$10,000.00	\$4,580.95	.00	\$5,419.05
12-000-252-730	Admin. Info. Tech.	\$153,182.00	\$112,130.91	\$36,766.00	\$4,285.09
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$73,420.70	\$71,545.06	.00	\$1,875.64
12-000-262-730	Undist. Exp.-Custodial Services	\$65,059.18	\$61,638.48	.00	\$3,420.70
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$128,338.48	\$94,215.93	\$31,169.60	\$2,952.95
12-000-266-730	Undist. Exp.-Security	\$108,780.50	\$108,780.50	.00	.00
Undist. Exp. - Non-instructional Services					
12-000-270-732	Non-instructional equip.	\$58,852.50	.00	\$58,852.50	.00
12-000-270-733	School buses - regular	\$411,789.32	\$217,490.10	\$193,143.81	\$1,155.41
TOTAL		\$1,454,563.27	\$1,093,429.37	\$319,931.91	\$41,201.99
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$147,310.00	\$81,704.00	\$32,515.00	\$33,091.00
12-000-400-450	Construction Services	\$2,168,239.49	\$1,410,492.74	\$41,093.05	\$716,653.70
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		\$2,491,994.49	\$1,593,656.74	\$73,608.05	\$824,729.70
TOTAL		\$2,491,994.49	\$1,593,656.74	\$73,608.05	\$824,729.70
TOTAL CAPITAL OUTLAY EXPENDITURES		\$3,946,557.76	\$2,687,086.11	\$393,539.96	\$865,931.69

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 12 Month Period Ending 06/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	120,727,164.73	113,266,823.95	\$1,276,117.02	\$6,184,223.76

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 12 Month Period Ending 06/30/2014

I, MANUEL E. VIEIRA 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

8/8/14
Date

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 12 Month Period Ending 06/30/14

ASSETS AND RESOURCES

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

101	Cash in bank		(\$24,966.30)
	Accounts receivable:		
142	Intergovernmental - Federal	\$543,720.01	
		<hr/>	\$543,720.01

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

301	Estimated Revenues	\$4,436,967.01	
302	Less Revenues	(\$3,529,840.16)	
		<hr/>	\$907,126.85

Total assets and resources

\$1,425,880.56

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 12 Month Period Ending 06/30/14

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$19,046.80
421	Accounts Payable	\$31,665.13
481	Deferred revenues	\$418,282.42
TOTAL LIABILITIES		\$468,994.35

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$49,759.36
601	Appropriations	\$4,436,967.01
602	Less: Expenditures	\$3,480,080.80
603	Encumbrances	\$49,759.36 (\$3,529,840.16)
		\$907,126.85
TOTAL FUND BALANCE		\$956,886.21
TOTAL LIABILITIES AND FUND EQUITY		\$1,425,880.56

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 12 Month Period Ending 06/30/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$518,916.77	\$100,634.35		\$418,282.42
3XXX	From State Sources	\$371,513.00	\$352,466.59		\$19,046.41
4XXX	From Federal Sources	\$3,546,537.24	\$3,076,739.22		\$469,798.02
TOTAL REVENUE/SOURCES OF FUNDS		\$4,436,967.01	\$3,529,840.16		\$907,126.85
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$518,916.77	\$100,634.35	\$0.00	\$418,282.42
STATE PROJECTS:					
	Nonpublic textbooks	\$30,990.00	\$30,701.63	.00	\$288.37
	Nonpublic auxiliary services	\$180,751.00	\$165,116.00	.00	\$15,635.00
	Nonpublic handicapped services	\$104,854.00	\$103,258.00	.00	\$1,596.00
	Nonpublic nursing services	\$43,618.00	\$43,066.48	.00	\$551.52
	Nonpublic Technology Aid	\$11,300.00	\$10,324.48	.00	\$975.52
	Other State Projects	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL STATE PROJECTS		\$371,513.00	\$352,466.59	\$0.00	\$19,046.41
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$1,309,080.38	\$885,366.09	\$28,636.80	\$395,077.49
	I.D.E.A. Part B (Handicapped)	\$1,953,901.62	\$1,939,328.70	.00	\$14,572.92
	NCLB Title II - Part A/D	\$183,782.97	\$149,209.46	\$12,295.06	\$22,278.45
	NCLB Title III - English Language Enhancement	\$56,856.03	\$18,955.80	\$7,609.50	\$30,290.73
	NCLB Title IV	\$163.24	.00	.00	\$163.24
	Vocational Education	\$41,508.00	\$34,119.81	\$1,218.00	\$6,170.19
	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		\$3,546,537.24	\$3,026,979.86	\$49,759.36	\$469,798.02
*** TOTAL EXPENDITURES ***		\$4,436,967.01	\$3,480,080.80	\$49,759.36	\$907,126.85

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 12 Month Period Ending 06/30/14

		ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---				
1XXX	Other Revenue from Local Sources	\$518,916.77	\$100,634.35	\$418,282.42
	Total Revenues from Local Sources	<u>\$518,916.77</u>	<u>\$100,634.35</u>	<u>\$418,282.42</u>
--- STATE SOURCES ---				
32XX	Other Restricted Entitlements	\$371,513.00	\$352,466.59	\$19,046.41
	Total Revenue from State Sources	<u>\$371,513.00</u>	<u>\$352,466.59</u>	<u>\$19,046.41</u>
--- FEDERAL SOURCES ---				
4411-16	Title I	\$1,309,080.38	\$914,002.89	\$395,077.49
4451-55	Title II	\$183,782.97	\$161,504.52	\$22,278.45
4491-94	Title III	\$56,856.03	\$26,565.30	\$30,290.73
4471-74	Title IV	\$163.24	.00	\$163.24
4420-29	I.D.E.A. Part B (Handicapped)	\$1,953,901.62	\$1,939,328.70	\$14,572.92
4430-39	Vocational Education	\$41,508.00	\$35,337.81	\$6,170.19
X	Other Federal Aids	\$1,245.00	\$0.00	\$1,245.00
	Total Revenues from Federal Sources	<u>\$3,546,537.24</u>	<u>\$3,076,739.22</u>	<u>\$469,798.02</u>
	TOTAL REVENUES/SOURCES OF FUNDS	<u>\$4,436,967.01</u>	<u>\$3,529,840.16</u>	<u>\$907,126.85</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 12 Month Period Ending 06/30/14

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$4,436,967.01	\$3,480,080.80	\$49,759.36	\$907,126.85
TOTAL EXPENDITURE	\$4,436,967.01	\$3,480,080.80	\$49,759.36	\$907,126.85

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

Special Revenue Fund - Fund 20
For 12 Month Period Ending 06/30/14

I, MANUEL E. VEIDA, 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.

Manuel E. Veida

Board Secretary/Business Administrator

8/8/14

Date

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

8/4 11:10am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 12 Month Period Ending 06/30/14

ASSETS AND RESOURCES

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

101	Cash in bank		\$5,679,081.50
	Accounts receivable:		
141	Intergovernmental - State	\$262,995.35	
			<u>\$262,995.35</u>

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

302	Less Revenues	(\$5,773.05)	
			<u>(\$5,773.05)</u>
	Total assets and resources		<u>\$5,936,303.80</u>

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

Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 12 Month Period Ending 06/30/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$3,385.65
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	
602	Less : Expenditures	\$1,183,690.98	
603	Encumbrances	\$1,102,565.49	(\$2,286,256.47)
			<u>\$4,833,903.31</u>
	Total Appropriated		\$18,733,850.86

--- Unappropriated ---

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

TOTAL FUND BALANCE \$5,936,303.80

TOTAL LIABILITIES AND FUND EQUITY \$5,936,303.80

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 12 Month Period Ending 06/30/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other	\$0.00	\$5,773.05		(\$5,773.05)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$5,773.05		(\$5,773.05)
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
30-XXX-XXX-73X Equipment	\$372,705.05	\$305,503.18	\$1,701.38	\$65,500.49
Facilities acquisition and constr. serv.				
30-000-4XX-390 Other purchased prof. & tech. serv.	\$591,975.50	\$46,726.48	\$11,192.89	\$534,056.13
30-000-4XX-450 Construction services	\$5,111,902.03	\$822,167.12	\$1,089,671.22	\$3,200,063.69
30-000-4XX-800 Other objects	\$1,043,577.20	\$9,294.20	.00	\$1,034,283.00
Total fac.acq.and constr. serv.	\$6,747,454.73	\$878,187.80	\$1,100,864.11	\$4,768,402.82
TOTAL EXPENDITURES	\$7,120,159.78	\$1,183,690.98	\$1,102,565.49	\$4,833,903.31
*** TOTAL EXPENDITURES AND TRANSFERS	\$7,120,159.78	\$1,183,690.98	\$1,102,565.49	\$4,833,903.31

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

Capital Projects Fund - Fund 30
For 12 Month Period Ending 06/30/14

I, MANUEL E. VEITA, 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.

Manuel E. Veita

Board Secretary/Business Administrator

8/8/14

Date

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

8/4 11:10am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Debt Service Fund - Fund 40
Interim Balance Sheet
For 12 Month Period Ending 06/30/14

ASSETS AND RESOURCES

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

101	Cash in bank		\$39,727.73
-----	--------------	--	-------------

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

301	Estimated Revenues	\$2,986,349.00	
302	Less Revenues	(\$2,986,349.00)	
	Total assets and resources		<u>\$39,727.73</u>

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

Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 12 Month Period Ending 06/30/14

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 12 Month Period Ending 06/30/14

		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 12 Month Period Ending 06/30/14

*** 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	<u>\$2,997,075.00</u>	<u>\$2,997,075.00</u>	<u>\$0.00</u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	<u>\$2,997,075.00</u>	<u>\$2,997,075.00</u>	<u>\$0.00</u>
*** TOTAL USES OF FUNDS ***	<u>\$2,997,075.00</u>	<u>\$2,997,075.00</u>	<u>\$0.00</u>

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

For 12 Month Period Ending 06/30/14

I, MANUEL E. VIEIRA, 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.

Manuel E. Vieira

Board Secretary/Administrator

8/8/14

Date

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

