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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 2 Month Period Ending 08/31/2014

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

101	Cash in bank		\$22,585,181.47
116	Capital reserve Account		\$2,232,573.97
117	Maint. Reserve Account		\$1,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
121	Tax levy receivable		\$68,800,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$31,749,983.41	
142	Intergovernmental - Federal	\$3,535.00	
153,154	Other (net of est uncollectible of \$_____)	\$22,881.85	\$31,776,400.26
	Other Current Assets		\$2,616.46

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

301	Estimated Revenues	113,339,185.00	
	Less Revenues	(112,656,097.78)	
			\$683,087.22
	 Total assets and resources		 128,129,859.38

REPORT OF THE SECRETARY  
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 BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10 (including subfunds 18 & 19)  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/2014

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

421	Accounts Payable		\$168,923.95
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TOTAL LIABILITIES

\$168,923.95

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FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year		\$36,985,656.95
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754	Reserve for Encumbrance - Prior Year		\$643,863.38
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Reserved fund balance:

761	Capital reserve account -	\$2,232,573.97	
			\$2,232,573.97

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

601	Appropriations	124,529,838.92	
	Less : Expenditures	\$10,387,653.66	
	Encumbrances	\$37,629,520.33 (\$48,017,173.99)	
			\$76,512,664.93

Total Appropriated		118,424,759.23	
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--- Unappropriated ---

770	Unreserved Fund Balance -		\$19,450,713.10
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303	Budgeted Fund Balance		(\$9,914,536.90)
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TOTAL FUND BALANCE		127,960,935.43	
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TOTAL LIABILITIES AND FUND EQUITY		128,129,859.38	
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BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10 (including subfunds 18 & 19)  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/2014

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	124,529,838.92	\$48,017,173.99	\$76,512,664.93
Revenues	(113,339,185.00)	(112,656,097.78)	(\$683,087.22)
	<u>\$11,190,653.92</u>	<u>(\$64,638,923.79)</u>	<u>\$75,829,577.71</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>(\$65,915,040.81)</u>	<u>\$75,829,577.71</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$9,914,536.90	(\$65,915,040.81)	\$75,829,577.71
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>(\$65,915,040.81)</u>	<u>\$75,829,577.71</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 2 Month Period Ending 08/31/2014

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
<b>*** REVENUES/SOURCES OF FUNDS ***</b>					
1XXX	From Local Sources	\$81,781,986.00	\$81,776,035.84		\$5,950.16
3XXX	From State Sources	\$31,480,527.00	\$30,780,527.00		\$700,000.00
4XXX	From Federal Sources	\$76,672.00	\$99,534.94		(\$22,862.94)
<b>TOTAL REVENUE/SOURCES OF FUNDS</b>		<b>113,339,185.00</b>	<b>112,656,097.78</b>		<b>\$683,087.22</b>
<b>*** EXPENDITURES ***</b>					
		<b>APPROPRIATIONS</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BALANCE</b>
<b>--- CURRENT EXPENSE ---</b>					
11-1XX-100-XXX	Regular Programs - Instruction	\$36,344,585.32	\$114,401.76	\$1,812,997.11	\$34,417,186.45
11-2XX-100-XXX	Special Education - Instruction	\$9,310,401.12	\$71,096.28	\$5,735.00	\$9,233,569.84
11-230-100-XXX	Basic Skills - Remedial Instruction	\$2,297,650.10	\$0.00	\$0.00	\$2,297,650.10
11-240-100-XXX	Bilingual Education - Instruction	\$578,392.00	\$0.00	\$0.00	\$578,392.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$23,166.89	\$0.00	\$11,383.82	\$11,783.07
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$206,435.00	\$0.00	\$5,395.00	\$201,040.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$865,061.50	\$30,785.76	\$117,610.68	\$716,665.06
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$24,400.00	\$0.00	\$0.00	\$24,400.00
<b>--- UNDISTRIBUTED EXPENDITURES ---</b>					
11-000-100-XXX	Instruction	\$9,161,373.88	\$222,217.69	\$5,869,962.34	\$3,069,193.85
11-000-211-XXX	Attendance and Social Work Services	\$210,268.93	\$12,000.00	\$0.00	\$198,268.93
11-000-213-XXX	Health Services	\$1,134,000.60	\$2,771.33	\$47,242.20	\$1,083,987.07
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$2,077,297.89	\$72,113.59	\$304,788.22	\$1,700,396.08
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$1,303,532.00	\$34,344.00	\$0.00	\$1,269,188.00
11-000-218-XXX	Guidance	\$2,270,519.83	\$66,374.39	\$142,019.04	\$2,062,126.40
11-000-219-XXX	Child Study Teams	\$2,738,228.20	\$75,809.02	\$230,085.00	\$2,432,334.18
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,273,984.00	\$371,179.76	\$1,334,454.21	\$568,350.03
11-000-222-XXX	Educational Media Serv/School Library	\$1,014,466.84	\$4,130.37	\$64,032.38	\$946,304.09
11-000-223-XXX	Instructional Staff Training Services	\$129,752.00	\$840.00	\$35,400.00	\$93,512.00
11-000-230-XXX	Supp. Serv.-General Administration	\$2,960,533.67	\$720,640.93	\$1,307,913.77	\$931,978.97
11-000-240-XXX	Supp. Serv.-School Administration	\$4,079,323.75	\$476,985.45	\$2,353,685.67	\$1,248,652.63
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$1,770,191.00	\$289,771.37	\$1,065,539.21	\$414,880.42
11-000-261-XXX	Require Maint. for School Facilities	\$2,242,806.01	\$318,210.25	\$1,087,295.02	\$837,300.74
11-000-262-XXX	Custodial Services	\$6,572,148.92	\$761,480.77	\$3,501,341.70	\$2,309,326.45
11-000-263-XXX	Care and Upkeep of Grounds	\$483,561.58	\$57,868.46	\$263,639.70	\$162,053.42
11-000-266-XXX	Security	\$1,011,053.16	\$17,217.58	\$43,667.86	\$950,167.72
11-000-270-XXX	Student Transportation Services	\$5,927,800.22	\$169,103.03	\$1,022,437.16	\$4,736,260.03
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$21,885,000.00	\$3,240,082.60	\$15,497,921.80	\$3,146,995.60
<b>TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS</b>		<b>118,895,934.41</b>	<b>\$7,129,424.39</b>	<b>\$36,124,546.89</b>	<b>\$75,641,963.13</b>

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 2 Month Period Ending 08/31/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
<b>*** CAPITAL OUTLAY ***</b>				
12-XXX-XXX-73X Equipment	\$1,150,836.46	\$128,909.27	\$465,714.89	\$556,212.30
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$4,483,068.05	\$3,129,320.00	\$1,039,258.55	\$314,489.50
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	<u>\$5,633,904.51</u>	<u>\$3,258,229.27</u>	<u>\$1,504,973.44</u>	<u>\$870,701.80</u>
TOTAL GENERAL FUND EXPENDITURES	<u>124,529,838.92</u>	<u>\$10,387,653.66</u>	<u>\$37,629,520.33</u>	<u>\$76,512,664.93</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 2 Month Period Ending 08/31/2014

	ESTIMATED	ACTUAL	UNREALIZED	
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$81,661,987.00	\$81,661,987.00	.00
1310	Tuition from Individuals	\$99,999.00	\$91,000.00	\$8,999.00
1320	Tuition from LEAs Within State		\$2,768.60	(\$2,768.60)
1410	Transp Fees from Individuals		\$750.00	(\$750.00)
1910	Rents and Royalties		\$1,000.00	(\$1,000.00)
1XXX	Miscellaneous	\$20,000.00	\$18,530.24	\$1,469.76
	TOTAL	\$81,781,986.00	\$81,776,035.84	\$5,950.16
--- 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
3XXX	Other State Aids	\$147,021.00	\$147,021.00	\$0.00
	TOTAL	\$31,480,527.00	\$30,780,527.00	\$700,000.00
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$76,672.00	\$99,534.94	(\$22,862.94)
	TOTAL	\$76,672.00	\$99,534.94	(\$22,862.94)
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	113,339,185.00	112,656,097.78	\$683,087.22

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 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** GENERAL CURRENT EXPENSE ***</b>				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$476,225.00	.00	.00	\$476,225.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,756,899.00	.00	.00	\$1,756,899.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,041,724.00	\$3,360.00	.00	\$12,038,364.00
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,531,960.38	.00	.00	\$7,531,960.38
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$11,041,945.32	\$26,318.35	\$194,185.60	\$10,821,441.37
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$244,500.00	\$5,959.12	\$0.00	\$238,540.88
11-150-100-320 Purchased Prof.-Ed. Services	\$75,501.00	\$205.00	\$40,501.00	\$34,795.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$716,863.00	.00	.00	\$716,863.00
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	\$24,081.36	\$295,240.12	\$71,687.49
11-190-100-610 General Supplies	\$1,343,554.63	\$33,792.93	\$772,434.24	\$537,327.46
11-190-100-640 Textbooks	\$684,404.02	.00	\$510,636.15	\$173,767.87
TOTAL	\$36,344,585.32	\$114,401.76	\$1,812,997.11	\$34,417,186.45
SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$106,198.00	\$0.00	\$0.00	\$106,198.00
11-202-100-106 Other Salaries for Instruction	\$25,459.00	\$756.00	.00	\$24,703.00
11-202-100-610 General Supplies	\$4,906.27	.00	\$106.27	\$4,800.00
11-202-100-640 Textbooks	\$200.00	.00	.00	\$200.00
TOTAL	\$136,763.27	\$756.00	\$106.27	\$135,901.00
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$411,021.38	\$17,040.38	\$0.00	\$393,981.00
11-204-100-106 Other Salaries for Instruction	\$180,036.00	\$7,056.00	.00	\$172,980.00
11-204-100-610 General Supplies	\$5,900.00	.00	\$300.49	\$5,599.51
11-204-100-640 Textbooks	\$2,011.00	.00	.00	\$2,011.00
TOTAL	\$598,968.38	\$24,096.38	\$300.49	\$574,571.51
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$332,005.00	\$0.00	\$0.00	\$332,005.00
11-209-100-106 Other Salaries for Instruction	\$216,018.00	.00	.00	\$216,018.00
11-209-100-610 General supplies	\$6,400.00	.00	\$817.77	\$5,582.23
11-209-100-640 Textbooks	\$2,011.00	.00	.00	\$2,011.00
TOTAL	\$556,434.00	\$0.00	\$817.77	\$555,616.23
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$216,947.00	\$6,885.00	\$0.00	\$210,062.00
11-212-100-106 Other Salaries for Instruction	\$25,911.00	\$2,784.00	.00	\$23,127.00
11-212-100-610 General supplies	\$5,174.25	.00	\$274.25	\$4,900.00
11-212-100-640 Textbooks	\$1,601.00	.00	.00	\$1,601.00
TOTAL	\$249,633.25	\$9,669.00	\$274.25	\$239,690.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>Resource Room/Resource Center:</b>				
11-213-100-101 Salaries of Teachers	\$6,821,537.32	\$0.00	\$0.00	\$6,821,537.32
11-213-100-106 Other Salaries for Instruction	\$103,033.00	.00	.00	\$103,033.00
11-213-100-610 General supplies	\$17,800.00	.00	\$816.97	\$16,983.03
11-213-100-640 Textbooks	\$10,956.00	.00	.00	\$10,956.00
<b>TOTAL</b>	<b>\$6,953,326.32</b>	<b>\$0.00</b>	<b>\$816.97</b>	<b>\$6,952,509.35</b>
<b>Autisim:</b>				
11-214-100-101 Salaries of Teachers	\$191,405.50	\$10,327.50	\$0.00	\$181,078.00
11-214-100-106 Other Salaries for Instruction	\$70,229.00	\$4,320.00	.00	\$65,909.00
11-214-100-610 General Supplies	\$20,100.00	.00	\$3,419.25	\$16,680.75
11-214-100-640 Textbooks	\$1,771.00	.00	.00	\$1,771.00
<b>TOTAL</b>	<b>\$283,505.50</b>	<b>\$14,647.50</b>	<b>\$3,419.25</b>	<b>\$265,438.75</b>
<b>Preschool Disabilities - Part-Time:</b>				
11-215-100-101 Salaries of Teachers	\$199,531.40	\$8,778.40	\$0.00	\$190,753.00
11-215-100-106 Other Salaries for Instruction	\$125,882.00	\$3,456.00	.00	\$122,426.00
11-215-100-600 General Supplies	\$4,000.00	.00	.00	\$4,000.00
<b>TOTAL</b>	<b>\$329,413.40</b>	<b>\$12,234.40</b>	<b>\$0.00</b>	<b>\$317,179.00</b>
<b>Preschool Disabilities - Full-Time:</b>				
11-216-100-101 Salaries of Teachers	\$130,623.00	\$6,885.00	\$0.00	\$123,738.00
11-216-100-106 Other Salaries for Instruction	\$69,734.00	\$2,808.00	.00	\$66,926.00
11-216-100-600 General Supplies	\$2,000.00	.00	.00	\$2,000.00
<b>TOTAL</b>	<b>\$202,357.00</b>	<b>\$9,693.00</b>	<b>\$0.00</b>	<b>\$192,664.00</b>
<b>TOTAL SPECIAL ED - INSTRUCTION</b>	<b>\$9,310,401.12</b>	<b>\$71,096.28</b>	<b>\$5,735.00</b>	<b>\$9,233,569.84</b>
<b>--- Basic Skills/Remedial-Instruction ---</b>				
11-230-100-101 Salaries of Teachers	\$2,297,650.10	\$0.00	\$0.00	\$2,297,650.10
<b>TOTAL</b>	<b>\$2,297,650.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,297,650.10</b>
<b>--- Bilingual Education-Instruction ---</b>				
11-240-100-101 Salaries of Teachers	\$578,392.00	\$0.00	\$0.00	\$578,392.00
<b>TOTAL</b>	<b>\$578,392.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$578,392.00</b>
<b>--- Vocational Programs-Local-Instruction ---</b>				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$6,537.00	\$0.00	\$3,257.00	\$3,280.00
11-3XX-100-610 General Supplies	\$16,629.89	\$0.00	\$8,126.82	\$8,503.07
<b>TOTAL</b>	<b>\$23,166.89</b>	<b>\$0.00</b>	<b>\$11,383.82</b>	<b>\$11,783.07</b>
<b>--- School spons.cocurricular activities-Instruction ---</b>				
11-401-100-100 Salaries	\$167,798.00	.00	.00	\$167,798.00
11-401-100-600 Supplies and Materials	\$3,500.00	.00	.00	\$3,500.00
11-401-100-800 Other Objects	\$35,137.00	.00	\$5,395.00	\$29,742.00
<b>TOTAL</b>	<b>\$206,435.00</b>	<b>\$0.00</b>	<b>\$5,395.00</b>	<b>\$201,040.00</b>
<b>School sponsored athletics-Instruct. ---</b>				
11-402-100-100 Salaries	\$600,779.00	\$12,256.36	.00	\$588,522.64



BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-402-100-500 Purchased Services (300-500 series)	\$137,324.00	.00	\$37,830.00	\$99,494.00
11-402-100-600 Supplies and Materials	\$105,308.50	\$12,864.40	\$79,467.26	\$12,976.84
11-402-100-800 Other Objects	\$21,650.00	\$5,665.00	\$313.42	\$15,671.58
TOTAL	\$865,061.50	\$30,785.76	\$117,610.68	\$716,665.06
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$24,400.00	\$0.00	\$0.00	\$24,400.00
TOTAL	\$24,400.00	\$0.00	\$0.00	\$24,400.00
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$24,400.00	\$0.00	\$0.00	\$24,400.00
--- 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	\$4,086,197.87	\$51,325.47	\$2,990,745.19	\$1,044,127.21
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$812,500.00	.00	.00	\$812,500.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	.00	.00	\$100,000.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$40,000.00	.00	.00	\$40,000.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$3,686,062.76	\$170,892.22	\$2,812,422.15	\$702,748.39
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$67,835.25	.00	\$66,795.00	\$1,040.25
11-000-100-568 Tuition - State Facilities	\$144,020.00	.00	.00	\$144,020.00
11-000-100-569 Tuition - Other	\$179,758.00	.00	.00	\$179,758.00
TOTAL	\$9,161,373.88	\$222,217.69	\$5,869,962.34	\$3,069,193.85
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$197,247.00	\$3,800.00	.00	\$193,447.00
11-000-211-300 Purchased Prof. & Tech. Svc.	\$12,300.00	\$8,200.00	.00	\$4,100.00
11-000-211-800 Other Objects	\$721.93	.00	.00	\$721.93
TOTAL	\$210,268.93	\$12,000.00	\$0.00	\$198,268.93
--- Health services ---				
11-000-213-100 Salaries	\$903,135.00	.00	.00	\$903,135.00
11-000-213-175 Salaries of Social Service Coordinators	\$156,435.00	.00	.00	\$156,435.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$52,295.00	\$2,524.00	\$40,759.90	\$9,011.10
11-000-213-600 Supplies and Materials	\$22,135.60	\$247.33	\$6,482.30	\$15,405.97
TOTAL	\$1,134,000.60	\$2,771.33	\$47,242.20	\$1,083,987.07
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,418,390.25	\$49,801.25	.00	\$1,368,589.00
11-000-216-320 Purchased Prof. Ed. Services	\$626,744.44	\$15,173.88	\$301,518.47	\$310,052.09
11-000-216-600 Supplies and Materials	\$32,163.20	\$7,138.46	\$3,269.75	\$21,754.99
TOTAL	\$2,077,297.89	\$72,113.59	\$304,788.22	\$1,700,396.08
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,303,532.00	\$34,344.00	.00	\$1,269,188.00
TOTAL	\$1,303,532.00	\$34,344.00	\$0.00	\$1,269,188.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,924,689.26	\$3,251.26	.00	\$1,921,438.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-218-105 Sal Secr. & Clerical Asst.	\$292,786.00	\$26,631.28	\$133,156.40	\$132,998.32
11-000-218-600 Supplies and Materials	\$41,780.91	\$36,491.85	\$4,559.81	\$729.25
11-000-218-800 Other Objects	\$11,263.66	.00	\$4,302.83	\$6,960.83
TOTAL	\$2,270,519.83	\$66,374.39	\$142,019.04	\$2,062,126.40
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,354,324.00	\$44,138.22	.00	\$2,310,185.78
11-000-219-105 Sal Secr. & Clerical Asst.	\$258,629.00	\$27,260.60	\$136,303.00	\$95,065.40
11-000-219-320 Purchased Prof. - Ed. Services	\$113,575.00	\$2,100.00	\$91,300.00	\$20,175.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,285.00	\$0.00	\$2,285.00	\$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	\$2,738,228.20	\$75,809.02	\$230,085.00	\$2,432,334.18
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,749,886.00	\$270,287.08	\$1,280,791.40	\$198,807.52
11-000-221-104 Salaries Other Prof. Staff	\$71,100.00	\$3,900.00	.00	\$67,200.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$289,765.00	\$8,749.00	\$43,745.00	\$237,271.00
11-000-221-600 Supplies and Materials	\$142,000.00	\$87,526.20	\$3,432.33	\$51,041.47
11-000-221-800 Other Objects	\$21,233.00	\$717.48	\$6,485.48	\$14,030.04
TOTAL	\$2,273,984.00	\$371,179.76	\$1,334,454.21	\$568,350.03
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$904,438.92	.00	.00	\$904,438.92
11-000-222-600 Supplies and Materials	\$92,027.92	\$4,130.37	\$50,593.38	\$37,304.17
11-000-222-800 Other Objects	\$18,000.00	.00	\$13,439.00	\$4,561.00
TOTAL	\$1,014,466.84	\$4,130.37	\$64,032.38	\$946,304.09
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$30,480.00	\$840.00	.00	\$29,640.00
11-000-223-320 Purchased Prof. - Ed. Services	\$68,672.00	.00	\$9,400.00	\$59,272.00
11-000-223-500 Other Purchased Services (400-500 series)	\$30,600.00	.00	\$26,000.00	\$4,600.00
TOTAL	\$129,752.00	\$840.00	\$35,400.00	\$93,512.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,124,213.50	\$155,791.36	\$778,956.80	\$189,465.34
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$5,200.00	\$26,000.00	.00
11-000-230-331 Legal Services	\$175,000.00	.00	\$100,000.00	\$75,000.00
11-000-230-332 Audit Fees	\$56,000.00	.00	.00	\$56,000.00
11-000-230-334 Architectural/Engineering Services	\$98,500.00	\$16,843.50	\$16,272.50	\$65,384.00
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	\$48,491.94	\$327,298.45	\$71,763.20
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,498.00	\$1,698.00	.00	\$10,800.00
11-000-230-590 Other Purchased Services	\$629,614.69	\$439,974.63	\$27,255.01	\$162,385.05
11-000-230-610 General Supplies	\$70,011.73	\$695.99	\$18,192.30	\$51,123.44
11-000-230-630 BOE In-House Training/Meeting Supplies	\$12,000.00	\$123.74	.00	\$11,876.26
11-000-230-820 Judgments Agst. School Dist.	\$38,000.00	\$18,833.15	.00	\$19,166.85

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-230-890 Misc. Expenditures	\$207,942.16	\$5,930.92	\$13,938.71	\$188,072.53
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$26,662.70	.00	\$8,337.30
TOTAL	\$2,960,533.67	\$720,640.93	\$1,307,913.77	\$931,978.97
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,424,927.00	\$386,920.69	\$1,933,182.59	\$104,823.72
11-000-240-104 Salaries Other Prof. Staff	\$292,399.68	\$48,733.28	\$243,666.40	.00
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,169,947.00	\$27,431.94	\$133,106.70	\$1,009,408.36
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	.00	\$2,134.54	\$14,000.00
11-000-240-600 Supplies and Materials	\$65,125.57	\$10,294.54	\$19,612.63	\$35,218.40
11-000-240-800 Other Objects	\$83,159.96	\$3,605.00	\$18,715.81	\$60,839.15
TOTAL	\$4,079,323.75	\$476,985.45	\$2,353,685.67	\$1,248,652.63
--- Central Services ---				
11-000-251-100 Salaries	\$795,842.00	\$104,558.66	\$499,918.30	\$191,365.04
11-000-251-330 Purchased Prof. Services	\$63,800.00	\$33,874.00	\$24,361.22	\$5,564.78
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)	\$13,000.00	\$418.00	\$4,598.00	\$7,984.00
11-000-251-600 Supplies and Materials	\$24,000.00	\$3,898.76	\$861.84	\$19,239.40
11-000-251-890 Other Objects	\$13,000.00	\$3,795.00	\$340.71	\$8,864.29
TOTAL	\$912,642.00	\$146,544.42	\$530,080.07	\$236,017.51
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$534,600.00	\$109,317.09	\$412,123.80	\$13,159.11
11-000-252-340 Purchased Technical Services	\$232,650.00	\$31,128.00	\$86,805.84	\$114,716.16
11-000-252-600 Supplies and Materials	\$90,299.00	\$2,781.86	\$36,529.50	\$50,987.64
TOTAL	\$857,549.00	\$143,226.95	\$535,459.14	\$178,862.91
TOTAL Cent. Svcs. & Admin IT	\$1,770,191.00	\$289,771.37	\$1,065,539.21	\$414,880.42
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,056,125.00	\$169,098.72	\$835,542.66	\$51,483.62
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$747,332.54	\$103,203.97	\$180,035.90	\$464,092.67
11-000-261-610 General Supplies	\$396,514.29	\$43,506.54	\$65,654.48	\$287,353.27
11-000-261-800 Other Objects	\$42,834.18	\$2,401.02	\$6,061.98	\$34,371.18
TOTAL	\$2,242,806.01	\$318,210.25	\$1,087,295.02	\$837,300.74
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,364,835.00	\$531,320.44	\$2,356,454.42	\$477,060.14
11-000-262-107 Salaries of Non-Instructional Aids	\$497,153.00	\$1,649.84	.00	\$495,503.16
11-000-262-300 Purchased Prof. & Tech. Svc.	\$36,780.00	\$13,948.00	.00	\$22,832.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$168,915.52	\$2,744.30	\$109,790.44	\$56,380.78
11-000-262-490 Other Purchased Property Svc.	\$113,800.00	.00	\$99,200.00	\$14,600.00
11-000-262-610 General Supplies	\$231,520.00	\$193,200.66	\$13,668.55	\$24,650.79
11-000-262-621 Energy (Natural Gas)	\$800,000.00	\$250.42	.00	\$799,749.58
11-000-262-622 Energy (Electricity)	\$1,359,145.40	\$18,367.11	\$922,228.29	\$418,550.00

BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$6,572,148.92	\$761,480.77	\$3,501,341.70	\$2,309,326.45
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$341,817.00	\$55,752.98	\$249,063.10	\$37,000.92
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$63,711.00	\$650.00	\$8,150.00	\$54,911.00
11-000-263-610 General Supplies	\$78,033.58	\$1,465.48	\$6,426.60	\$70,141.50
TOTAL	\$483,561.58	\$57,868.46	\$263,639.70	\$162,053.42
--- Security ---				
11-000-266-100 Salaries	\$954,881.40	\$15,340.08	.00	\$939,541.32
11-000-266-300 Purchased Prof. & Technical Services	\$38,171.76	\$1,877.50	\$34,734.26	\$1,560.00
11-000-266-610 General Supplies	\$12,000.00	.00	\$5,231.10	\$6,768.90
11-000-266-800 Other Objects	\$6,000.00	.00	\$3,702.50	\$2,297.50
TOTAL	\$1,011,053.16	\$17,217.58	\$43,667.86	\$950,167.72
TOTAL Oper & Maint of Plant Services	\$10,309,569.67	\$1,154,777.06	\$4,895,944.28	\$4,258,848.33
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$609,786.00	\$12,332.84	.00	\$597,453.16
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$1,481,134.40	\$101,420.01	\$360,991.21	\$1,018,723.18
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$20,000.00	\$802.09	.00	\$19,197.91
11-000-270-350 Management Fee - ESC Transp. Prog.	\$97,681.37	.00	\$20,081.37	\$77,600.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$12,500.00	.00	\$3,723.00	\$8,777.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$311,314.00	\$17,560.11	\$29,140.47	\$264,613.42
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$134,521.00	.00	.00	\$134,521.00
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	.00	\$342,399.38	\$1,740,000.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$410,782.73	\$2,210.00	\$27,992.73	\$380,580.00
11-000-270-610 General Supplies	\$53,675.20	\$723.71	\$12,641.37	\$40,310.12
11-000-270-615 Transportation Supplies	\$344,957.71	\$34,054.27	\$209,419.20	\$101,484.24
11-000-270-800 Misc. Expenditures	\$3,300.00	.00	\$300.00	\$3,000.00
TOTAL	\$5,927,800.22	\$169,103.03	\$1,022,437.16	\$4,736,260.03
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,451,000.00	\$159,283.32	\$1,291,716.68	.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	\$318.87	\$49,681.13	.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	.00	.00	\$50,000.00
11-XXX-XXX-260 Workman's Compensation	\$900,000.00	.00	.00	\$900,000.00
11-XXX-XXX-270 Health Benefits	\$17,070,000.00	\$3,067,770.91	\$13,912,708.49	\$89,520.60
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$6,184.50	\$243,815.50	.00
11-XXX-XXX-290 Other Employee Benefits	\$400,000.00	\$6,525.00	.00	\$393,475.00
TOTAL	\$21,885,000.00	\$3,240,082.60	\$15,497,921.80	\$3,146,995.60
Total Undistributed Expenditures	\$69,245,842.48	\$6,913,140.59	\$34,171,425.28	\$28,161,276.61
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	118,895,934.41	\$7,129,424.39	\$36,124,546.89	\$75,641,963.13
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	118,895,934.41	\$7,129,424.39	\$36,124,546.89	\$75,641,963.13

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/31/2014

Appropriations	Expenditures	Encumbrances	Available Balance
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BOARD OF EDUCATION TOWNSHIP OF UNION  
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
 STATEMENT OF APPROPRIATIONS  
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
 For 2 Month Period Ending 08/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$197,824.55	.00	\$95,048.81	\$102,775.74
12-130-100-730	Grades 6-8	\$64,500.00	.00	.00	\$64,500.00
12-140-100-730	Grades 9-12	\$47,375.00	.00	\$12,873.92	\$34,501.08
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	\$0.00	\$8,659.52	\$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.	\$156,766.00	\$36,766.00	\$112,652.00	\$7,348.00
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	.00	\$2,120.00	\$62,880.00
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$126,169.60	.00	\$43,827.60	\$82,342.00
12-000-266-730	Undist. Exp.-Security	\$100,000.00	.00	\$30,680.00	\$69,320.00
Undist. Exp. - Non-instructional Services					
12-000-270-732	Non-instructional equip.	\$64,852.50	.00	\$58,852.50	\$6,000.00
12-000-270-733	School buses - regular	\$193,143.81	\$92,143.27	\$101,000.54	.00
TOTAL		\$1,150,836.46	\$128,909.27	\$465,714.89	\$556,212.30
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$140,515.00	\$25,220.00	\$46,420.00	\$68,875.00
12-000-400-450	Construction Services	\$1,121,093.05	\$4,100.00	\$992,838.55	\$124,154.50
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	.00	.00	\$101,460.00
Sub Total		\$1,383,068.05	\$29,320.00	\$1,039,258.55	\$314,489.50
12-000-400-931	Capital Rsrv tfr to Capitol Projects	\$3,100,000.00	\$3,100,000.00	.00	.00
TOTAL		\$4,483,068.05	\$3,129,320.00	\$1,039,258.55	\$314,489.50
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,633,904.51	\$3,258,229.27	\$1,504,973.44	\$870,701.80

BOARD OF EDUCATION TOWNSHIP OF UNION  
GENERAL FUND - FUND 10 (including subfunds 18 & 19)  
STATEMENT OF APPROPRIATIONS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/31/2014

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	\$10,387,653.66	\$37,629,520.33	\$76,512,664.93

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 2 Month Period Ending 08/31/2014

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 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

9/5 8:31am

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Special Revenue Fund - Fund 20  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/14

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

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

101	Cash in bank	(\$283,833.67)
	Accounts receivable:	
142	Intergovernmental - Federal	\$543,720.01
		\$543,720.01

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

301	Estimated Revenues	\$3,617,587.42
302	Less Revenues	(\$468,010.42)
		\$3,149,577.00

Total assets and resources	\$3,409,463.34
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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 2 Month Period Ending 08/31/14

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LIABILITIES AND FUND EQUITY

=====

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$19,046.80
481	Deferred revenues	\$1,221.99
TOTAL LIABILITIES		\$20,268.79
		\$20,268.79

FUND BALANCE

-----

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,729,826.92
601	Appropriations	\$3,617,587.42
602	Less: Expenditures	\$228,392.87
603	Encumbrances	\$1,729,826.92 (\$1,958,219.79)
		\$1,659,367.63
TOTAL FUND BALANCE		\$3,389,194.55
TOTAL LIABILITIES AND FUND EQUITY		\$3,409,463.34

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 2 Month Period Ending 08/31/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$418,282.42	\$418,282.42		.00
3XXX	From State Sources	\$383,032.00	\$49,728.00		\$333,304.00
4XXX	From Federal Sources	\$2,816,273.00	.00		\$2,816,273.00
TOTAL REVENUE/SOURCES OF FUNDS		\$3,617,587.42	\$468,010.42		\$3,149,577.00
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$418,282.42	\$0.00	\$11,700.00	\$406,582.42
STATE PROJECTS:					
	Nonpublic textbooks	\$32,352.00	.00	.00	\$32,352.00
	Nonpublic auxiliary services	\$183,549.00	.00	.00	\$183,549.00
	Nonpublic handicapped services	\$98,252.00	.00	.00	\$98,252.00
	Nonpublic nursing services	\$51,503.00	.00	.00	\$51,503.00
	Nonpublic Technology Aid	\$17,376.00	.00	.00	\$17,376.00
TOTAL STATE PROJECTS		\$383,032.00	\$0.00	\$0.00	\$383,032.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$739,030.00	\$228,392.87	.00	\$510,637.13
	I.D.E.A. Part B (Handicapped)	\$1,843,954.00	.00	\$1,716,875.00	\$127,079.00
	NCLB Title II - Part A/D	\$184,192.00	.00	\$1,251.92	\$182,940.08
	NCLB Title III - English Language Enhancement	\$49,097.00	.00	.00	\$49,097.00
TOTAL FEDERAL PROJECTS		\$2,816,273.00	\$228,392.87	\$1,718,126.92	\$869,753.21
*** TOTAL EXPENDITURES ***		\$3,617,587.42	\$228,392.87	\$1,729,826.92	\$1,659,367.63

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
SPECIAL REVENUE - FUND 20  
SCHEDULE OF REVENUES  
ACTUAL COMPARED WITH ESTIMATED  
For 2 Month Period Ending 08/31/14

	ESTIMATED	ACTUAL	UNREALIZED
	-----	-----	-----
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$418,282.42	\$418,282.42	\$0.00
	-----	-----	-----
Total Revenues from Local Sources	\$418,282.42	\$418,282.42	\$0.00
	=====	=====	=====
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$383,032.00	\$49,728.00	\$333,304.00
	-----	-----	-----
Total Revenue from State Sources	\$383,032.00	\$49,728.00	\$333,304.00
	=====	=====	=====
--- 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
	-----	-----	-----
Total Revenues from Federal Sources	\$2,816,273.00	\$0.00	\$2,816,273.00
	=====	=====	=====
TOTAL REVENUES/SOURCES OF FUNDS	\$3,617,587.42	\$468,010.42	\$3,149,577.00
	=====	=====	=====

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Special Revenue Fund - Fund 20  
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS  
COMPARED WITH EXPENDITURES AND ENCUMBRANCES  
For 2 Month Period Ending 08/31/14

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$3,617,587.42	\$228,392.87	\$1,729,826.92	\$1,659,367.63
TOTAL EXPENDITURE	\$3,617,587.42	\$228,392.87	\$1,729,826.92	\$1,659,367.63

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

Special Revenue Fund - Fund 20  
For 2 Month Period Ending 08/31/14

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

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9/5 8:31am

REPORT OF THE SECRETARY  
TO THE BOARD OF EDUCATION  
BOARD OF EDUCATION TOWNSHIP OF UNION  
Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 2 Month Period Ending 08/31/14

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$8,260,656.23
	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	(\$4,332,536.93)	
			-----
			(\$932.93)

	Total assets and resources		-----
			\$9,754,322.65
			=====

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

Capital Projects Fund - Fund 30  
Interim Balance Sheet  
For 2 Month Period Ending 08/31/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$396,710.75
754	Reserve for encumbrances - Prior Year		\$870,980.54
750,751,752,76X	Other reserves		\$12,797,382.06
601	Appropriations	\$9,036,468.80	
602	Less : Expenditures	\$519,358.20	
603	Encumbrances	\$1,267,691.29	(\$1,787,049.49)
			<u>\$7,249,419.31</u>
	Total Appropriated		<u>\$21,314,492.66</u>

Unappropriated ---

770	Fund balance		(\$7,957,870.70)
303	Budgeted Fund Balance		(\$3,602,299.31)

TOTAL FUND BALANCE \$9,754,322.65

TOTAL LIABILITIES AND FUND EQUITY \$9,754,322.65

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

Capital Projects Fund - Fund 30  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/31/14

		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	\$932.93		(\$932.93)
TOTAL REVENUE/SOURCES OF FUNDS		\$4,331,604.00	\$4,332,536.93		(\$932.93)
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	XXX-XXX-73X Equipment	\$67,201.87	.00	\$1,701.38	\$65,500.49
--- Facilities acquisition and constr. serv. ---					
30-000-4XX-334	Architectural/Engineering Services	\$310,000.00	\$45,360.00	\$162,440.00	\$102,200.00
30-000-4XX-390	Other purchased prof. & tech. serv.	\$545,249.02	.00	\$11,192.89	\$534,056.13
30-000-4XX-450	Construction services	\$7,079,734.91	\$473,488.20	\$1,090,317.02	\$5,515,929.69
30-000-4XX-800	Other objects	\$1,034,283.00	\$510.00	\$2,040.00	\$1,031,733.00
Total fac.acq.and constr. serv.		\$8,969,266.93	\$519,358.20	\$1,265,989.91	\$7,183,918.82
TOTAL EXPENDITURES		\$9,036,468.80	\$519,358.20	\$1,267,691.29	\$7,249,419.31
*** TOTAL EXPENDITURES AND TRANSFERS		\$9,036,468.80	\$519,358.20	\$1,267,691.29	\$7,249,419.31

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

Capital Projects Fund - Fund 30  
For 2 Month Period Ending 08/31/14

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

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9/5 8:31am

REPORT OF THE SECRETARY  
 TO THE BOARD OF EDUCATION  
 BOARD OF EDUCATION TOWNSHIP OF UNION  
 Debt Service Fund - Fund 40  
 Interim Balance Sheet  
 For 2 Month Period Ending 08/31/14

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

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

101	Cash in bank		(\$228,101.78)
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		\$1,238,824.72
			=====

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

Debt Service Fund - Fund 40  
Interim Balance Sheet  
For 2 Month Period Ending 08/31/14

=====

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		\$39,727.73
303	Budgeted Fund Balance		(\$39,728.00)

TOTAL FUND BALANCE		\$1,238,824.72
TOTAL LIABILITIES AND FUND EQUITY		\$1,238,824.72

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	\$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 2 Month Period Ending 08/31/14

	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	\$2,828,639.00	\$2,828,639.00		\$0.00
--- State Sources ---				
3160 Debt service aid Type II	\$127,208.00	\$127,208.00		.00
Total State Sources	\$127,208.00	\$127,208.00		\$0.00
TOTAL REVENUE/SOURCES OF FUNDS	\$2,955,847.00	\$2,955,847.00		\$0.00



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

Debt Service Fund - Fund 40  
 INTERIM STATEMENTS COMPARING  
 BUDGET REVENUE WITH ACTUAL TO DATE AND  
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
 For 2 Month Period Ending 08/31/14

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
--- 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
TOTAL	<u>\$2,995,575.00</u>	<u>\$2,995,575.00</u>	<u>\$0.00</u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	<u>\$2,995,575.00</u>	<u>\$2,995,575.00</u>	<u>\$0.00</u>
*** TOTAL USES OF FUNDS ***	<u>\$2,995,575.00</u>	<u>\$2,995,575.00</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 2 Month Period Ending 08/31/14

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/Administrator

\_\_\_\_\_  
Date

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

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