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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 6 Month Period Ending 12/31/2014

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ASSETS AND RESOURCES

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

101	Cash in bank		\$23,771,142.03
116	Capital reserve Account		\$2,234,511.05
117	Maint. Reserve Account		\$1,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
121	Tax levy receivable		\$40,000,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$18,407,444.01	
153,154	Other (net of est uncollectible of \$_____)	\$5,887.05	\$18,413,331.06

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

301	Estimated Revenues	113,339,185.00	
302	Less Revenues	(112,866,246.37)	
			\$472,938.63

Total assets and resources

\$86,941,922.77

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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 6 Month Period Ending 12/31/2014

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

421	Accounts Payable	\$133,612.27
	Other current liabilities	\$296,289.43
	TOTAL LIABILITIES	\$429,901.70

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$60,574,344.20
754	Reserve for Encumbrance - Prior Year	\$281,165.44
	Reserved fund balance:	
761	Capital reserve account -	\$2,234,511.05
		\$2,234,511.05
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
61	Appropriations	124,529,838.92
2	Less : Expenditures	\$51,860,625.34
603	Encumbrances	\$60,855,509.64 (112,716,134.98)
		\$11,813,703.94
	Total Appropriated	\$76,953,724.63

--- Unappropriated ---

770	Unreserved Fund Balance -	\$19,472,833.34
303	Budgeted Fund Balance	(\$9,914,536.90)

TOTAL FUND BALANCE	\$86,512,021.07
TOTAL LIABILITIES AND FUND EQUITY	\$86,941,922.77

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 6 Month Period Ending 12/31/2014

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	124,529,838.92	112,716,134.98	\$11,813,703.94
Revenues	(113,339,185.00)	(112,866,246.37)	(\$472,938.63)
	<u>\$11,190,653.92</u>	<u>(\$150,111.39)</u>	<u>\$11,340,765.31</u>
Less: Adjust for prior year encumb.	(1,276,117.02)	(1,276,117.02)	
Budgeted Fund Balance	<u>\$9,914,536.90</u>	<u>(\$1,426,228.41)</u>	<u>\$11,340,765.31</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$9,914,536.90	(\$1,426,228.41)	\$11,340,765.31
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>(\$1,426,228.41)</u>	<u>\$11,340,765.31</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 6 Month Period Ending 12/31/2014

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$81,781,986.00	\$81,945,479.03		(\$163,493.03)
3XXX	From State Sources	\$31,480,527.00	\$30,780,527.00		\$700,000.00
4XXX	From Federal Sources	\$76,672.00	\$140,240.34		(\$63,568.34)
TOTAL REVENUE/SOURCES OF FUNDS		113,339,185.00	112,866,246.37		\$472,938.63
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$36,563,094.90	\$14,879,448.80	\$20,077,928.17	\$1,605,717.93
11-2XX-100-XXX	Special Education - Instruction	\$9,318,885.45	\$3,741,021.33	\$5,454,238.08	\$123,626.04
11-230-100-XXX	Basic Skills - Remedial Instruction	\$2,267,650.10	\$879,802.62	\$1,333,549.80	\$54,297.68
11-240-100-XXX	Bilingual Education - Instruction	\$624,097.00	\$247,509.16	\$374,124.60	\$2,463.24
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$23,166.89	\$9,611.42	\$0.00	\$13,555.47
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$201,435.00	\$33,764.00	\$5,830.00	\$161,841.00
11-402-100-XXX	School-Spons. Athletics - Instruction	\$883,703.50	\$413,250.12	\$66,100.56	\$404,352.82
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$27,400.00	\$1,498.75	\$0.00	\$25,901.25
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$8,459,675.13	\$2,538,504.37	\$5,075,392.86	\$845,777.90
11-000-211-XXX	Attendance and Social Work Services	\$292,268.93	\$91,929.53	\$143,413.83	\$56,925.57
11-000-213-XXX	Health Services	\$1,133,714.88	\$448,731.78	\$643,895.44	\$41,087.66
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$2,061,814.26	\$706,683.60	\$1,167,362.83	\$187,767.83
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$1,611,532.00	\$620,236.79	\$989,456.40	\$1,838.81
11-000-218-XXX	Guidance	\$2,269,519.83	\$889,782.56	\$1,243,435.70	\$136,301.57
11-000-219-XXX	Child Study Teams	\$2,742,926.95	\$1,092,329.15	\$1,442,474.40	\$208,123.40
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,183,984.00	\$1,001,142.88	\$875,051.82	\$307,789.30
11-000-222-XXX	Educational Media Serv/School Library	\$1,008,141.42	\$409,923.93	\$524,926.65	\$73,290.84
11-000-223-XXX	Instructional Staff Training Services	\$127,152.00	\$26,297.50	\$26,312.50	\$74,542.00
11-000-230-XXX	Supp. Serv.-General Administration	\$3,036,888.79	\$1,416,971.72	\$893,212.11	\$726,704.96
11-000-240-XXX	Supp. Serv.-School Administration	\$4,192,776.67	\$1,827,216.59	\$1,892,870.16	\$472,689.92
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$1,851,351.88	\$860,556.26	\$743,986.34	\$246,809.28
11-000-261-XXX	Require Maint. for School Facilities	\$2,197,006.01	\$1,018,644.78	\$789,976.58	\$388,384.65
11-000-262-XXX	Custodial Services	\$6,409,948.92	\$2,662,461.48	\$2,102,296.27	\$1,645,191.17
11-000-263-XXX	Care and Upkeep of Grounds	\$433,561.58	\$203,981.16	\$168,091.28	\$61,489.14
11-000-266-XXX	Security	\$1,022,553.16	\$388,647.58	\$475,677.10	\$158,228.48
11-000-270-XXX	Student Transportation Services	\$5,911,488.31	\$1,602,940.86	\$3,687,535.91	\$621,011.54
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$22,195,000.00	\$9,376,091.35	\$10,173,944.46	\$2,644,964.19
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		119,050,737.56	\$47,388,980.07	\$60,371,083.85	\$11,290,673.64

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 6 Month Period Ending 12/31/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$996,033.31	\$477,538.56	\$173,293.95	\$345,200.80
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$4,483,068.05	\$3,994,106.71	\$311,131.84	\$177,829.50
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TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$5,479,101.36	\$4,471,645.27	\$484,425.79	\$523,030.30
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	\$51,860,625.34	\$60,855,509.64	\$11,813,703.94
	=====	=====	=====	=====

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 6 Month Period Ending 12/31/2014

	ESTIMATED	ACTUAL	UNREALIZED	
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--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$81,661,987.00	\$81,661,987.00	.00
1310	Tuition from Individuals	\$99,999.00	\$100,500.00	(\$501.00)
1320	Tuition from LEAs Within State		\$10,395.10	(\$10,395.10)
1410	Transp Fees from Individuals		\$6,709.00	(\$6,709.00)
1910	Rents and Royalties		\$12,477.00	(\$12,477.00)
1XXX	Miscellaneous	\$20,000.00	\$153,410.93	(\$133,410.93)
	TOTAL	\$81,781,986.00	\$81,945,479.03	(\$163,493.03)
		=====	=====	=====
--- 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
3190	Other Unrestricted State Aid	\$147,021.00	\$147,021.00	.00
	TOTAL	\$31,480,527.00	\$30,780,527.00	\$700,000.00
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$76,672.00	\$140,240.34	(\$63,568.34)
	TOTAL	\$76,672.00	\$140,240.34	(\$63,568.34)
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	113,339,185.00	112,866,246.37	\$472,938.63
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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)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$476,225.00	\$180,824.00	\$271,236.00	\$24,165.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,684,099.00	\$646,174.58	\$988,738.20	\$49,186.22
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,472,144.93	\$4,980,278.67	\$7,122,376.80	\$369,489.46
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,551,960.38	\$3,016,515.29	\$4,444,093.20	\$91,351.89
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$10,848,619.39	\$4,229,869.39	\$6,224,863.08	\$393,886.92
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$244,500.00	\$55,098.42	\$0.00	\$189,401.58
11-150-100-320 Purchased Prof.-Ed. Services	\$75,501.00	\$6,593.80	\$59,597.20	\$9,310.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$780,462.30	\$294,593.05	\$458,261.40	\$27,607.85
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	\$102,696.15	\$220,831.83	\$67,480.99
11-190-100-610 General Supplies	\$1,409,926.82	\$851,524.59	\$246,018.29	\$312,383.94
11-190-100-640 Textbooks	\$588,647.11	\$494,595.86	\$41,912.17	\$52,139.08
TOTAL	\$36,563,094.90	\$14,879,448.80	\$20,077,928.17	\$1,605,717.93
- SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$106,198.00	\$41,072.00	\$61,608.00	\$3,518.00
11-202-100-106 Other Salaries for Instruction	\$25,459.00	\$8,663.60	\$12,995.40	\$3,800.00
11-202-100-610 General Supplies	\$4,906.27	\$187.01	\$1,786.14	\$2,933.12
11-202-100-640 Textbooks	\$200.00	.00	.00	\$200.00
TOTAL	\$136,763.27	\$49,922.61	\$76,389.54	\$10,451.12
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$476,422.38	\$200,793.18	\$275,629.20	\$0.00
11-204-100-106 Other Salaries for Instruction	\$140,036.00	\$54,909.95	\$65,104.80	\$20,021.25
11-204-100-610 General Supplies	\$5,900.00	\$1,022.76	\$2,590.68	\$2,286.56
11-204-100-640 Textbooks	\$433.63	.00	\$333.63	\$100.00
TOTAL	\$622,792.01	\$256,725.89	\$343,658.31	\$22,407.81
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$332,005.00	\$128,612.00	\$192,918.00	\$10,475.00
11-209-100-106 Other Salaries for Instruction	\$171,018.00	\$67,003.60	\$100,505.40	\$3,509.00
11-209-100-610 General supplies	\$6,400.00	\$1,442.04	.00	\$4,957.96
TOTAL	\$509,423.00	\$197,057.64	\$293,423.40	\$18,941.96
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$151,947.00	\$61,839.40	\$82,431.60	\$7,676.00
11-212-100-106 Other Salaries for Instruction	\$48,497.00	\$21,069.20	\$27,427.80	.00
11-212-100-610 General supplies	\$5,174.25	\$870.34	\$2,476.66	\$1,827.25
TOTAL	\$205,618.25	\$83,778.94	\$112,336.06	\$9,503.25
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,598,457.49	\$2,639,078.22	\$3,926,948.88	\$32,430.39

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-106 Other Salaries for Instruction	\$344,409.00	\$126,437.14	\$216,606.60	\$1,365.26
11-213-100-610 General supplies	\$17,800.00	\$4,443.21	\$1,299.90	\$12,056.89
TOTAL	\$6,960,666.49	\$2,769,958.57	\$4,144,855.38	\$45,852.54
Autisim:				
11-214-100-101 Salaries of Teachers	\$316,687.50	\$132,871.50	\$183,816.00	\$0.00
11-214-100-106 Other Salaries for Instruction	\$30,229.00	\$14,996.50	\$12,153.00	\$3,079.50
11-214-100-610 General Supplies	\$20,100.00	\$17,985.62	\$1,457.91	\$656.47
TOTAL	\$367,016.50	\$165,853.62	\$197,426.91	\$3,735.97
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$199,531.40	\$83,807.60	\$112,543.80	\$3,180.00
11-215-100-106 Other Salaries for Instruction	\$125,882.00	\$50,626.40	\$70,755.60	\$4,500.00
11-215-100-600 General Supplies	\$4,000.00	\$576.01	\$1,593.14	\$1,830.85
TOTAL	\$329,413.40	\$135,010.01	\$184,892.54	\$9,510.85
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$135,458.53	\$61,385.53	\$74,073.00	\$0.00
11-216-100-106 Other Salaries for Instruction	\$49,734.00	\$20,819.60	\$27,017.40	\$1,897.00
11-216-100-600 General Supplies	\$2,000.00	\$508.92	\$165.54	\$1,325.54
TOTAL	\$187,192.53	\$82,714.05	\$101,255.94	\$3,222.54
TOTAL SPECIAL ED - INSTRUCTION				
	\$9,318,885.45	\$3,741,021.33	\$5,454,238.08	\$123,626.04
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,267,650.10	\$879,802.62	\$1,333,549.80	\$54,297.68
TOTAL	\$2,267,650.10	\$879,802.62	\$1,333,549.80	\$54,297.68
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$624,097.00	\$247,509.16	\$374,124.60	\$2,463.24
TOTAL	\$624,097.00	\$247,509.16	\$374,124.60	\$2,463.24
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$6,537.00	\$1,264.00	\$0.00	\$5,273.00
11-3XX-100-610 General Supplies	\$16,629.89	\$8,347.42	\$0.00	\$8,282.47
TOTAL	\$23,166.89	\$9,611.42	\$0.00	\$13,555.47
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$170,798.00	\$30,253.00	.00	\$140,545.00
11-401-100-600 Supplies and Materials	\$3,500.00	.00	\$2,800.00	\$700.00
11-401-100-800 Other Objects	\$27,137.00	\$3,511.00	\$3,030.00	\$20,596.00
TOTAL	\$201,435.00	\$33,764.00	\$5,830.00	\$161,841.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$600,779.00	\$263,173.98	.00	\$337,605.02
11-402-100-500 Purchased Services (300-500 series)	\$137,324.00	\$84,084.40	\$7,075.00	\$46,164.60
11-402-100-600 Supplies and Materials	\$123,950.50	\$56,300.74	\$57,987.26	\$9,662.50
11-402-100-800 Other Objects	\$21,650.00	\$9,691.00	\$1,038.30	\$10,920.70

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$883,703.50	\$413,250.12	\$66,100.56	\$404,352.82
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$27,400.00	\$1,498.75	\$0.00	\$25,901.25
TOTAL	\$27,400.00	\$1,498.75	\$0.00	\$25,901.25
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$27,400.00	\$1,498.75	\$0.00	\$25,901.25
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$45,000.00	.00	.00	\$45,000.00
11-000-100-562 Tuition to Other LEAs within State Special	\$3,634,499.12	\$843,879.55	\$2,511,470.81	\$279,148.76
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$812,500.00	\$129,250.00	\$518,750.00	\$164,500.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	\$18,800.00	\$81,200.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$40,000.00	\$15,912.00	\$23,868.00	\$220.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$3,396,062.76	\$1,388,564.15	\$1,670,242.47	\$337,256.14
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$67,835.25	\$21,459.04	\$45,335.96	\$1,040.25
11-000-100-568 Tuition - State Facilities	\$144,020.00	\$50,528.00	\$75,792.00	\$17,700.00
11-000-100-569 Tuition - Other	\$219,758.00	\$70,111.63	\$148,733.62	\$912.75
TOTAL	\$8,459,675.13	\$2,538,504.37	\$5,075,392.86	\$845,777.90
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$197,247.00	\$71,214.53	\$73,677.60	\$52,354.87
11-000-211-300 Purchased Prof. & Tech. Svc.	\$94,300.00	\$20,715.00	\$69,485.00	\$4,100.00
11-000-211-800 Other Objects	\$721.93	.00	\$251.23	\$470.70
TOTAL	\$292,268.93	\$91,929.53	\$143,413.83	\$56,925.57
--- Health services ---				
11-000-213-100 Salaries	\$908,871.00	\$355,696.80	\$528,745.20	\$24,429.00
11-000-213-175 Salaries of Social Service Coordinators	\$156,435.00	\$60,623.60	\$90,935.40	\$4,876.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$48,559.00	\$23,503.22	\$23,487.35	\$1,568.43
11-000-213-600 Supplies and Materials	\$19,849.88	\$8,908.16	\$727.49	\$10,214.23
TOTAL	\$1,133,714.88	\$448,731.78	\$643,895.44	\$41,087.66
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,384,990.25	\$565,217.55	\$724,564.80	\$95,207.90
11-000-216-320 Purchased Prof. Ed. Services	\$626,744.44	\$119,473.27	\$419,950.61	\$87,320.56
11-000-216-600 Supplies and Materials	\$50,079.57	\$21,992.78	\$22,847.42	\$5,239.37
TOTAL	\$2,061,814.26	\$706,683.60	\$1,167,362.83	\$187,767.83
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,611,532.00	\$620,236.79	\$989,456.40	\$1,838.81
TOTAL	\$1,611,532.00	\$620,236.79	\$989,456.40	\$1,838.81
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,924,689.26	\$722,487.66	\$1,078,854.60	\$123,347.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$292,786.00	\$129,881.44	\$154,875.24	\$8,029.32
11-000-218-600 Supplies and Materials	\$41,780.91	\$36,762.87	\$4,281.54	\$736.50
11-000-218-800 Other Objects	\$10,263.66	\$650.59	\$5,424.32	\$4,188.75

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$2,269,519.83	\$889,782.56	\$1,243,435.70	\$136,301.57
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,359,022.75	\$950,800.55	\$1,242,056.40	\$166,165.80
11-000-219-105 Sal Sec. & Clerical Asst.	\$258,629.00	\$115,532.60	\$132,408.00	\$10,688.40
11-000-219-320 Purchased Prof. - Ed. Services	\$113,575.00	\$21,203.80	\$68,010.00	\$24,361.20
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,285.00	\$2,285.00	\$0.00	\$5,000.00
11-000-219-600 Supplies and Materials	\$1,915.20	\$1,915.20	.00	.00
11-000-219-800 Other Objects	\$2,500.00	\$592.00	.00	\$1,908.00
TOTAL	\$2,742,926.95	\$1,092,329.15	\$1,442,474.40	\$208,123.40
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,699,886.00	\$785,119.96	\$715,639.32	\$199,126.72
11-000-221-104 Salaries Other Prof. Staff	\$71,100.00	\$6,600.00	.00	\$64,500.00
11-000-221-105 Sal Sec. & Clerical Asst.	\$289,765.00	\$110,507.00	\$152,637.00	\$26,621.00
11-000-221-600 Supplies and Materials	\$102,000.00	\$91,270.39	\$6,775.50	\$3,954.11
11-000-221-800 Other Objects	\$21,233.00	\$7,645.53	.00	\$13,587.47
TOTAL	\$2,183,984.00	\$1,001,142.88	\$875,051.82	\$307,789.30
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$904,438.92	\$340,740.40	\$511,110.60	\$52,587.92
11-000-222-600 Supplies and Materials	\$88,702.50	\$55,744.53	\$13,816.05	\$19,141.92
11-000-222-800 Other Objects	\$15,000.00	\$13,439.00	.00	\$1,561.00
TOTAL	\$1,008,141.42	\$409,923.93	\$524,926.65	\$73,290.84
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$30,880.00	\$13,520.00	.00	\$17,360.00
11-000-223-320 Purchased Prof. - Ed. Services	\$65,672.00	\$9,400.00	\$3,600.00	\$52,672.00
11-000-223-500 Other Purchased Services (400-500 series)	\$30,600.00	\$3,377.50	\$22,712.50	\$4,510.00
TOTAL	\$127,152.00	\$26,297.50	\$26,312.50	\$74,542.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,101,552.62	\$480,700.10	\$480,623.64	\$140,228.88
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$15,600.00	\$15,600.00	.00
11-000-230-331 Legal Services	\$275,000.00	\$60,014.46	\$41,985.54	\$173,000.00
11-000-230-332 Audit Fees	\$56,000.00	\$52,650.00	.00	\$3,350.00
11-000-230-334 Architectural/Engineering Services	\$66,500.00	\$44,915.50	\$19,326.50	\$2,258.00
11-000-230-339 Other Purchased Prof. Svc.	\$19,000.00	\$2,295.00	.00	\$16,705.00
11-000-230-340 Purchased Tech. Services	\$4,000.00	.00	.00	\$4,000.00
11-000-230-530 Communications/Telephone	\$447,069.59	\$200,847.89	\$198,942.50	\$47,279.20
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,498.00	\$5,253.00	.00	\$7,245.00
11-000-230-590 Other Purchased Services	\$611,114.69	\$443,371.74	\$112,794.40	\$54,948.55
11-000-230-610 General Supplies	\$70,011.73	\$22,148.65	\$11,489.33	\$36,373.75
11-000-230-630 BOE In-House Training/Meeting Supplies	\$12,000.00	\$325.01	.00	\$11,674.99
11-000-230-820 Judgments Agst. School Dist.	\$88,000.00	\$18,833.15	.00	\$69,166.85
11-000-230-890 Misc. Expenditures	\$207,942.16	\$43,197.82	\$12,372.00	\$152,372.34
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$26,819.40	\$78.20	\$8,102.40
TOTAL	\$3,036,888.79	\$1,416,971.72	\$893,212.11	\$726,704.96

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,424,927.00	\$1,183,313.65	\$1,140,551.64	\$101,061.71
11-000-240-104 Salaries Other Prof. Staff	\$292,399.68	\$146,199.84	\$146,199.84	.00
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,169,947.00	\$432,260.02	\$572,597.52	\$165,089.46
11-000-240-1XX Other Salaries	\$22,530.00	\$0.00	\$0.00	\$22,530.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$55,100.00	\$3,267.00	.00	\$51,833.00
11-000-240-500 Other Purchased Services	\$16,134.54	\$3,050.66	\$5,195.25	\$7,888.63
11-000-240-600 Supplies and Materials	\$67,754.60	\$32,692.88	\$10,318.25	\$24,743.47
11-000-240-800 Other Objects	\$143,983.85	\$26,432.54	\$18,007.66	\$99,543.65
TOTAL	\$4,192,776.67	\$1,827,216.59	\$1,892,870.16	\$472,689.92
--- Central Services ---				
11-000-251-100 Salaries	\$818,502.88	\$366,169.04	\$392,123.40	\$60,210.44
11-000-251-330 Purchased Prof. Services	\$139,800.00	\$49,122.42	\$36,261.00	\$54,416.58
11-000-251-340 Purchased Technical Services	\$3,000.00	.00	.00	\$3,000.00
11-000-251-592 Misc Pur Serv (400-500 series)	\$11,500.00	\$2,838.00	\$2,926.00	\$5,736.00
11-000-251-600 Supplies and Materials	\$18,000.00	\$6,529.44	\$4,112.65	\$7,357.91
11-000-251-89X Other Objects	\$13,000.00	\$5,895.00	\$868.71	\$6,236.29
TOTAL	\$1,003,802.88	\$430,553.90	\$436,291.76	\$136,957.22
- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$534,600.00	\$282,242.61	\$247,274.28	\$5,083.11
11-000-252-340 Purchased Technical Services	\$222,650.00	\$87,401.84	\$58,959.85	\$76,288.31
11-000-252-600 Supplies and Materials	\$90,299.00	\$60,357.91	\$1,460.45	\$28,480.64
TOTAL	\$847,549.00	\$430,002.36	\$307,694.58	\$109,852.06
TOTAL Cent. Svcs. & Admin IT	\$1,851,351.88	\$860,556.26	\$743,986.34	\$246,809.28
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,056,125.00	\$495,233.34	\$508,118.28	\$52,773.38
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$733,381.28	\$381,386.28	\$178,542.32	\$173,452.68
11-000-261-610 General Supplies	\$348,665.55	\$133,190.82	\$61,455.31	\$154,019.42
11-000-261-800 Other Objects	\$58,834.18	\$8,834.34	\$41,860.67	\$8,139.17
TOTAL	\$2,197,006.01	\$1,018,644.78	\$789,976.58	\$388,384.65
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,364,835.00	\$1,632,142.92	\$1,394,575.80	\$338,116.28
11-000-262-107 Salaries of Non-Instructional Aids	\$497,153.00	\$107,718.02	.00	\$389,434.98
11-000-262-300 Purchased Prof. & Tech. Svc.	\$39,580.00	\$15,216.00	.00	\$24,364.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$163,915.52	\$55,382.52	\$75,396.23	\$33,136.77
11-000-262-490 Other Purchased Property Svc.	\$113,800.00	\$43,550.61	\$55,649.39	\$14,600.00
11-000-262-610 General Supplies	\$271,520.00	\$213,480.16	\$28,040.74	\$29,999.10
11-000-262-621 Energy (Natural Gas)	\$738,000.00	\$103,444.98	.00	\$634,555.02
11-000-262-622 Energy (Electricity)	\$1,221,145.40	\$491,526.27	\$548,634.11	\$180,985.02
TOTAL	\$6,409,948.92	\$2,662,461.48	\$2,102,296.27	\$1,645,191.17
- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$345,766.38	\$179,561.10	\$152,408.04	\$13,797.24

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$34,761.62	\$9,200.00	\$4,040.00	\$21,521.62
11-000-263-610 General Supplies	\$53,033.58	\$15,220.06	\$11,643.24	\$26,170.28
TOTAL	\$433,561.58	\$203,981.16	\$168,091.28	\$61,489.14
--- Security ---				
11-000-266-100 Salaries	\$959,381.40	\$374,081.76	\$454,140.60	\$131,159.04
11-000-266-300 Purchased Prof. & Technical Services	\$36,171.76	\$1,877.50	\$16,872.00	\$17,422.26
11-000-266-610 General Supplies	\$21,000.00	\$9,077.32	\$3,661.00	\$8,261.68
11-000-266-800 Other Objects	\$6,000.00	\$3,611.00	\$1,003.50	\$1,385.50
TOTAL	\$1,022,553.16	\$388,647.58	\$475,677.10	\$158,228.48
TOTAL Oper & Maint of Plant Services	\$10,063,069.67	\$4,273,735.00	\$3,536,041.23	\$2,253,293.44
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$609,786.00	\$160,048.15	\$449,737.85	.00
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$1,431,134.40	\$557,322.97	\$834,816.06	\$38,995.37
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$20,000.00	\$10,709.61	.00	\$9,290.39
11-000-270-350 Management Fee - ESC Transp. Prog.	\$97,681.37	\$25,882.70	\$71,198.67	\$600.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$12,500.00	\$4,895.00	\$3,228.00	\$4,377.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$311,314.00	\$41,096.48	\$10,070.66	\$260,146.86
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$138,209.09	(\$1,103.75)	\$75,211.05	\$64,101.79
11-000-270-517 Contract Svc (reg std) - ESCs	\$315,748.43	\$62,397.14	\$193,351.29	\$60,000.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,232,399.38	\$623,060.14	\$1,595,764.93	\$13,574.31
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$350,782.73	\$5,174.67	\$277,723.94	\$67,884.12
11-000-270-610 General Supplies	\$53,675.20	\$5,797.71	\$8,930.66	\$38,946.83
11-000-270-615 Transportation Supplies	\$334,957.71	\$107,360.04	\$167,502.80	\$60,094.87
11-000-270-800 Misc. Expenditures	\$3,300.00	\$300.00	.00	\$3,000.00
TOTAL	\$5,911,488.31	\$1,602,940.86	\$3,687,535.91	\$621,011.54
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,451,000.00	\$670,777.97	\$780,222.03	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,714,000.00	.00	\$1,456,208.00	\$257,792.00
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$50,000.00	\$9,641.07	\$40,358.93	.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	.00	.00	\$50,000.00
11-XXX-XXX-260 Workman's Compensation	\$710,000.00	\$637,541.10	\$10,968.12	\$61,490.78
11-XXX-XXX-270 Health Benefits	\$17,570,000.00	\$7,976,903.16	\$7,663,077.93	\$1,930,018.91
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$26,890.55	\$223,109.45	.00
11-XXX-XXX-290 Other Employee Benefits	\$400,000.00	\$54,337.50	.00	\$345,662.50
TOTAL	\$22,195,000.00	\$9,376,091.35	\$10,173,944.46	\$2,644,964.19
Total Undistributed Expenditures	\$69,141,304.72	\$27,183,073.87	\$33,059,312.64	\$8,898,918.21
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	119,050,737.56	\$47,388,980.07	\$60,371,083.85	\$11,290,673.64
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	119,050,737.56	\$47,388,980.07	\$60,371,083.85	\$11,290,673.64

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance	
*** CAPITAL OUTLAY ***					
--- EQUIPMENT ---					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$123,959.55	\$31,364.00	\$15,205.00	\$77,390.55
12-130-100-730	Grades 6-8	\$11,600.00	.00	.00	\$11,600.00
12-140-100-730	Grades 9-12	\$44,321.00	\$12,873.72	\$26,729.61	\$4,717.67
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$11,858.00	\$0.00	\$0.00	\$11,858.00
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$14,037.85	\$8,050.17	\$0.00	\$5,987.68
12-000-219-730	Support services-students-spec.	\$10,000.00	.00	\$4,035.60	\$5,964.40
12-000-252-730	Admin. Info. Tech.	\$166,766.00	\$164,317.30	.00	\$2,448.70
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$70,000.00	.00	\$4,924.44	\$65,075.56
12-000-262-730	Undist. Exp.-Custodial Services	\$65,000.00	\$2,120.00	\$40,863.36	\$22,016.64
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$126,169.60	\$43,827.60	\$7,037.00	\$75,305.00
12-000-266-730	Undist. Exp.-Security	\$91,000.00	\$21,841.96	\$15,646.44	\$53,511.60
Undist. Exp. - Non-instructional Services					
-000-270-732	Non-instructional equip.	\$64,852.50	.00	\$58,852.50	\$6,000.00
12-000-270-733	School buses - regular	\$193,143.81	\$193,143.81	.00	.00
TOTAL		\$996,033.31	\$477,538.56	\$173,293.95	\$345,200.80
--- Facilities acquisition and construction services ---					
12-000-400-334	Architectural/Engineering Services	\$140,515.00	\$59,404.00	\$22,216.00	\$58,895.00
12-000-400-450	Construction Services	\$1,121,093.05	\$733,242.71	\$288,915.84	\$98,934.50
12-000-400-800	Other objects	\$20,000.00	.00	.00	\$20,000.00
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	\$101,460.00	.00	.00
Sub Total		\$1,383,068.05	\$894,106.71	\$311,131.84	\$177,829.50
12-000-400-931	Capital Rsrv tfr to Capitl Projects	\$3,100,000.00	\$3,100,000.00	.00	.00
TOTAL		\$4,483,068.05	\$3,994,106.71	\$311,131.84	\$177,829.50
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,479,101.36	\$4,471,645.27	\$484,425.79	\$523,030.30

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 6 Month Period Ending 12/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	\$51,860,625.34	\$60,855,509.64	\$11,813,703.94

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 6 Month Period Ending 12/31/2014

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
1-000-262-620	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

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 6 Month Period Ending 12/31/14

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

101	Cash in bank		\$335,338.44
	Accounts receivable:		
142	Intergovernmental - Federal	\$28,409.17	
		-----	\$28,409.17

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

301	Estimated Revenues	\$3,901,988.79	
302	Less Revenues	(\$1,636,341.19)	
		-----	\$2,265,647.60

	Total assets and resources		\$2,629,395.21
			=====

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 6 Month Period Ending 12/31/14

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

411	Intergovernmental accounts payable - State	(\$0.59)
481	Deferred revenues	\$1,221.99
TOTAL LIABILITIES		\$1,221.40
		\$1,221.40

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,525,357.51
601	Appropriations	\$3,901,988.79
602	Less: Expenditures	\$1,273,814.98
603	Encumbrances	\$1,525,357.51 (\$2,799,172.49)
		\$1,102,816.30
TOTAL FUND BALANCE		\$2,628,173.81
TOTAL LIABILITIES AND FUND EQUITY		\$2,629,395.21

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 6 Month Period Ending 12/31/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$482,357.69	\$482,357.69		.00
3XXX	From State Sources	\$383,032.00	\$221,095.50		\$161,936.50
4XXX	From Federal Sources	\$3,036,599.10	\$932,888.00		\$2,103,711.10
TOTAL REVENUE/SOURCES OF FUNDS		\$3,901,988.79	\$1,636,341.19		\$2,265,647.60
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$488,350.79	\$63,371.27	\$14,369.64	\$410,609.88
STATE PROJECTS:					
	Nonpublic textbooks	\$32,352.00	\$18,271.96	\$14,080.04	.00
	Nonpublic auxiliary services	\$183,549.00	\$30,879.26	\$152,669.74	.00
	Nonpublic handicapped services	\$98,252.00	\$10,680.67	\$87,571.33	.00
	Nonpublic nursing services	\$51,503.00	\$11,081.94	\$40,421.06	.00
	Nonpublic Technology Aid	\$17,376.00	\$17,376.00	.00	.00
TOTAL STATE PROJECTS		\$383,032.00	\$88,289.83	\$294,742.17	\$0.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$840,011.00	\$289,808.16	\$57,616.87	\$492,585.97
	I.D.E.A. Part B (Handicapped)	\$1,858,527.00	\$782,694.49	\$1,074,457.41	\$1,375.10
	NCLB Title II - Part A/D	\$207,682.00	\$48,000.00	\$74,951.92	\$84,730.08
	NCLB Title III - English Language Enhancement	\$79,285.00	\$1,651.23	\$9,219.50	\$68,414.27
	Vocational Education	\$45,101.00	.00	.00	\$45,101.00
TOTAL FEDERAL PROJECTS		\$3,030,606.00	\$1,122,153.88	\$1,216,245.70	\$692,206.42
*** TOTAL EXPENDITURES ***		\$3,901,988.79	\$1,273,814.98	\$1,525,357.51	\$1,102,816.30

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 6 Month Period Ending 12/31/14

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$482,357.69	\$482,357.69	\$0.00
Total Revenues from Local Sources	\$482,357.69	\$482,357.69	\$0.00
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$383,032.00	\$221,095.50	\$161,936.50
Total Revenue from State Sources	\$383,032.00	\$221,095.50	\$161,936.50
--- FEDERAL SOURCES ---			
4411-16 Title I	\$840,011.00	\$258,434.00	\$581,577.00
4451-55 Title II	\$207,682.00	\$36,000.00	\$171,682.00
4491-94 Title III	\$79,285.00	\$255.00	\$79,030.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,858,527.00	\$638,199.00	\$1,220,328.00
4430-39 Vocational Education	\$45,101.00	.00	\$45,101.00
XXXX Other Federal Aids	\$5,993.10	\$0.00	\$5,993.10
Total Revenues from Federal Sources	\$3,036,599.10	\$932,888.00	\$2,103,711.10
TOTAL REVENUES/SOURCES OF FUNDS	\$3,901,988.79	\$1,636,341.19	\$2,265,647.60

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 6 Month Period Ending 12/31/14

	Appropriations	Expenditures	Encumbrances	Available Balance
	-----	-----	-----	-----
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$3,901,988.79	\$1,273,814.98	\$1,525,357.51	\$1,102,816.30
TOTAL EXPENDITURE	\$3,901,988.79	\$1,273,814.98	\$1,525,357.51	\$1,102,816.30

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

Special Revenue Fund - Fund 20
For 6 Month Period Ending 12/31/14

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

1/9 9:08am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 6 Month Period Ending 12/31/14

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ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$8,081,723.04
	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	(\$4,337,689.42)	
		(\$6,085.42)	

		\$9,570,236.97	
Total assets and resources		\$9,570,236.97	

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 6 Month Period Ending 12/31/14

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LIABILITIES AND FUND EQUITY

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FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$439,998.08
754	Reserve for encumbrances - Prior Year		\$160,688.74
750,751,752,76X	Other reserves		\$12,797,382.06
601	Appropriations	\$9,036,468.80	
602	Less : Expenditures	\$697,670.83	
603	Encumbrances	\$600,686.82	(\$1,298,357.65)
			\$7,738,111.15
	Total Appropriated		\$21,136,180.03

- Unappropriated -

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

TOTAL FUND BALANCE \$9,570,236.97

TOTAL LIABILITIES AND FUND EQUITY \$9,570,236.97

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

Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 6 Month Period Ending 12/31/14

		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	\$6,085.42		(\$6,085.42)
TOTAL REVENUE/SOURCES OF FUNDS		\$4,331,604.00	\$4,337,689.42		(\$6,085.42)
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	0-XXX-XXX-73X Equipment	\$237,201.87	\$1,701.38	\$218,225.89	\$17,274.60
--- Facilities acquisition and constr. serv. ---					
30-000-4XX-334	Architectural/Engineering Services	\$310,000.00	\$77,670.00	\$130,130.00	\$102,200.00
30-000-4XX-390	Other purchased prof. & tech. serv.	\$545,249.02	\$900.00	\$10,292.89	\$534,056.13
30-000-4XX-450	Construction services	\$6,909,734.91	\$615,869.45	\$240,245.35	\$6,053,620.11
30-000-4XX-800	Other objects	\$1,034,283.00	\$1,530.00	\$1,792.69	\$1,030,960.31
Total fac.acq.and constr. serv.		\$8,799,266.93	\$695,969.45	\$382,460.93	\$7,720,836.55
TOTAL EXPENDITURES		\$9,036,468.80	\$697,670.83	\$600,686.82	\$7,738,111.15
*** TOTAL EXPENDITURES AND TRANSFERS		\$9,036,468.80	\$697,670.83	\$600,686.82	\$7,738,111.15

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

Capital Projects Fund - Fund 30
For 6 Month Period Ending 12/31/14

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certify that no line item account has encumbrances and expenditures,
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Board Secretary/Business Administrator

Date

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

1/9 9:08am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 6 Month Period Ending 12/31/14

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

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

101	Cash in bank		(\$1,140,959.98)
121	Tax levy receivable		\$1,414,319.50
	Accounts receivable:		
141	Intergovernmental - State	\$52,607.00	
		\$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		\$325,966.52

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

Debt Service Fund - Fund 40
Interim Balance Sheet
For 6 Month Period Ending 12/31/14

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$320,193.74
	Reserved fund balance:		

601	Appropriations		\$2,995,575.00
602	Less : Expenditures	\$2,675,381.26	
603	Encumbrances	\$320,193.74	(\$2,995,575.00)
	Total Appropriated		\$320,193.74

--- Unappropriated ---

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

TOTAL FUND BALANCE		\$325,966.52
TOTAL LIABILITIES AND FUND EQUITY		\$325,966.52

RECAPITULATION OF FUND BALANCE:

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

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

Debt Service Fund - Fund 40
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 6 Month Period Ending 12/31/14

	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 6 Month Period Ending 12/31/14

*** 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	\$2,995,575.00	\$2,995,575.00	\$0.00
	=====	=====	=====
	-----	-----	-----
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$2,995,575.00	\$2,995,575.00	\$0.00
	=====	=====	=====
	-----	-----	-----
*** TOTAL USES OF FUNDS ***	\$2,995,575.00	\$2,995,575.00	\$0.00
	=====	=====	=====

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

For 6 Month Period Ending 12/31/14

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