

12/5 11:00am

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 5 Month Period Ending 11/30/2014

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$23,554,955.75
116	Capital reserve Account		\$2,234,081.61
117	Maint. Reserve Account		\$1,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
121	Tax levy receivable		\$47,200,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$21,656,111.32	
153,154	Other (net of est uncollectible of \$_____)	\$5,887.05	\$21,661,998.37

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

301	Estimated Revenues	113,339,185.00	
302	Less Revenues	(112,731,534.97)	
			\$607,650.03

Total assets and resources

\$97,308,685.76

=====

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 5 Month Period Ending 11/30/2014

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

421	Accounts Payable	\$133,612.27
	Other current liabilities	\$185,855.39
TOTAL LIABILITIES		\$319,467.66

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$67,657,165.67
754	Reserve for Encumbrance - Prior Year	\$309,693.91
	Reserved fund balance:	
761	Capital reserve account -	\$2,234,081.61
		\$2,234,081.61
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
	Appropriations	124,529,838.92
2	Less : Expenditures	\$41,383,428.31
603	Encumbrances	\$67,966,859.58 (109,350,287.89)
		\$15,179,551.03
	Total Appropriated	\$87,430,492.22
--- Unappropriated ---		
770	Unreserved Fund Balance -	\$19,473,262.78
303	Budgeted Fund Balance	(\$9,914,536.90)
		\$96,989,218.10
	TOTAL FUND BALANCE	\$96,989,218.10
	TOTAL LIABILITIES AND FUND EQUITY	\$97,308,685.76

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 5 Month Period Ending 11/30/2014

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	124,529,838.92	109,350,287.89	\$15,179,551.03
Revenues	(113,339,185.00)	(112,731,534.97)	(\$607,650.03)
	<u>\$11,190,653.92</u>	<u>(\$3,381,247.08)</u>	<u>\$14,571,901.00</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>(\$4,657,364.10)</u>	<u>\$14,571,901.00</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$9,914,536.90	(\$4,657,364.10)	\$14,571,901.00
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>(\$4,657,364.10)</u>	<u>\$14,571,901.00</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 5 Month Period Ending 11/30/2014

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$81,781,986.00	\$81,834,014.67		(\$52,028.67)
3XXX From State Sources	\$31,480,527.00	\$30,780,527.00		\$700,000.00
4XXX From Federal Sources	\$76,672.00	\$116,993.30		(\$40,321.30)
TOTAL REVENUE/SOURCES OF FUNDS	113,339,185.00	112,731,534.97		\$607,650.03
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---				
11-1XX-100-XXX Regular Programs - Instruction	\$36,412,222.08	\$11,326,805.85	\$23,210,806.20	\$1,874,610.03
11-2XX-100-XXX Special Education - Instruction	\$9,303,885.45	\$2,821,454.33	\$6,387,409.77	\$95,021.35
11-230-100-XXX Basic Skills - Remedial Instruction	\$2,267,650.10	\$657,544.32	\$1,512,673.98	\$97,431.80
11-240-100-XXX Bilingual Education - Instruction	\$624,097.00	\$184,012.71	\$439,111.75	\$972.54
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$23,166.89	\$7,209.50	\$2,857.92	\$13,099.47
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$201,435.00	\$4,151.00	\$4,268.00	\$193,016.00
11-402-100-XXX School-Spons. Athletics - Instruction	\$880,061.50	\$157,242.40	\$97,185.48	\$625,633.62
11-4XX-100-XXX Other Instrc. Programs - Instruction	\$27,400.00	\$535.50	\$0.00	\$26,864.50
--- UNDISTRIBUTED EXPENDITURES ---				
11-000-100-XXX Instruction	\$8,419,675.13	\$1,801,324.90	\$5,679,611.00	\$938,739.23
11-000-211-XXX Attendance and Social Work Services	\$292,268.93	\$62,544.93	\$168,208.43	\$61,515.57
11-000-213-XXX Health Services	\$1,133,714.88	\$340,369.31	\$749,108.90	\$44,236.67
11-000-216-XXX Speech, OT,PT & Related Svcs	\$2,095,214.26	\$547,156.39	\$1,378,318.23	\$169,739.64
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$1,593,532.00	\$451,982.81	\$1,141,289.47	\$259.72
11-000-218-XXX Guidance	\$2,269,519.83	\$683,947.33	\$1,494,822.63	\$90,749.87
11-000-219-XXX Child Study Teams	\$2,742,926.95	\$850,989.75	\$1,806,496.20	\$85,441.00
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,273,984.00	\$846,614.02	\$1,079,976.78	\$347,393.20
11-000-222-XXX Educational Media Serv/School Library	\$1,006,812.98	\$317,997.77	\$608,867.45	\$79,947.76
11-000-223-XXX Instructional Staff Training Services	\$126,752.00	\$19,981.00	\$27,389.00	\$79,382.00
11-000-230-XXX Supp. Serv.-General Administration	\$3,035,888.79	\$1,209,763.73	\$1,021,065.47	\$805,059.59
11-000-240-XXX Supp. Serv.-School Administration	\$4,185,962.93	\$1,504,094.31	\$2,232,226.49	\$449,642.13
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$1,851,351.88	\$742,054.83	\$809,613.18	\$299,683.87
11-000-261-XXX Require Maint. for School Facilities	\$2,198,006.01	\$887,664.90	\$895,601.03	\$414,740.08
11-000-262-XXX Custodial Services	\$6,409,948.92	\$2,154,619.59	\$2,410,901.45	\$1,844,427.88
11-000-263-XXX Care and Upkeep of Grounds	\$433,561.58	\$171,332.51	\$196,489.87	\$65,739.20
11-000-266-XXX Security	\$1,022,553.16	\$291,648.12	\$603,163.42	\$127,741.62
11-000-270-XXX Student Transportation Services	\$6,023,488.31	\$901,344.16	\$3,154,078.11	\$1,968,066.04
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$22,195,000.00	\$8,003,240.37	\$10,407,225.94	\$3,784,533.69
TOTAL GENERAL CURRENT EXPENSE				
EXPENDITURES/USES OF FUNDS	119,050,080.56	\$36,947,626.34	\$67,518,766.15	\$14,583,688.07

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 and 19)
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 5 Month Period Ending 11/30/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$996,690.31	\$441,695.26	\$148,631.59	\$406,363.46
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$4,483,068.05	\$3,994,106.71	\$299,461.84	\$189,499.50
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	 \$5,479,758.36	 \$4,435,801.97	 \$448,093.43	 \$595,862.96
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 TOTAL GENERAL FUND EXPENDITURES	 124,529,838.92	 \$41,383,428.31	 \$67,966,859.58	 \$15,179,551.03
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 5 Month Period Ending 11/30/2014

	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	\$99,500.00	\$499.00
1320	Tuition from LEAs Within State		\$10,395.10	(\$10,395.10)
1410	Transp Fees from Individuals		\$5,499.00	(\$5,499.00)
1910	Rents and Royalties		\$8,347.00	(\$8,347.00)
1XXX	Miscellaneous	\$20,000.00	\$48,286.57	(\$28,286.57)
	TOTAL	\$81,781,986.00	\$81,834,014.67	(\$52,028.67)
--- 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	\$116,993.30	(\$40,321.30)
	TOTAL	\$76,672.00	\$116,993.30	(\$40,321.30)
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	113,339,185.00	112,731,534.97	\$607,650.03

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 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$476,225.00	\$135,618.00	\$316,442.00	\$24,165.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,644,099.00	\$481,384.88	\$1,097,854.20	\$64,859.92
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,442,144.93	\$3,733,051.75	\$8,266,732.07	\$442,361.11
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,481,960.38	\$2,258,863.96	\$5,104,254.72	\$118,841.70
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$10,848,619.39	\$3,168,556.39	\$7,211,366.41	\$468,696.59
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$244,500.00	\$36,217.76	\$0.00	\$208,282.24
11-150-100-320 Purchased Prof.-Ed. Services	\$75,501.00	\$265.00	\$55,426.00	\$19,810.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$760,462.30	\$219,271.80	\$520,477.77	\$20,712.73
11-190-100-340 Purchased Technical Services	\$40,000.00	\$20,685.00	.00	\$19,315.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$391,008.97	\$97,219.19	\$225,928.79	\$67,860.99
11-190-100-610 General Supplies	\$1,415,502.40	\$804,205.72	\$247,510.69	\$363,785.99
11-190-100-640 Textbooks	\$592,198.71	\$371,466.40	\$164,813.55	\$55,918.76
TOTAL	\$36,412,222.08	\$11,326,805.85	\$23,210,806.20	\$1,874,610.03
SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$106,198.00	\$30,804.00	\$71,876.00	\$3,518.00
11-202-100-106 Other Salaries for Instruction	\$25,459.00	\$6,497.70	\$15,161.30	\$3,800.00
11-202-100-610 General Supplies	\$4,906.27	\$83.50	\$916.50	\$3,906.27
11-202-100-640 Textbooks	\$200.00	.00	.00	\$200.00
TOTAL	\$136,763.27	\$37,385.20	\$87,953.80	\$11,424.27
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$476,422.38	\$154,854.98	\$321,567.40	\$0.00
11-204-100-106 Other Salaries for Instruction	\$140,036.00	\$44,059.15	\$91,653.20	\$4,323.65
11-204-100-610 General Supplies	\$5,900.00	\$126.24	\$2,799.94	\$2,973.82
11-204-100-640 Textbooks	\$433.63	.00	\$333.63	\$100.00
TOTAL	\$622,792.01	\$199,040.37	\$416,354.17	\$7,397.47
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$332,005.00	\$96,459.00	\$225,071.00	\$10,475.00
11-209-100-106 Other Salaries for Instruction	\$171,018.00	\$50,252.70	\$117,256.30	\$3,509.00
11-209-100-610 General supplies	\$6,400.00	.00	\$1,469.42	\$4,930.58
TOTAL	\$509,423.00	\$146,711.70	\$343,796.72	\$18,914.58
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$151,947.00	\$48,100.80	\$96,170.20	\$7,676.00
11-212-100-106 Other Salaries for Instruction	\$48,497.00	\$16,497.90	\$31,999.10	.00
11-212-100-610 General supplies	\$5,174.25	\$648.19	\$2,698.81	\$1,827.25
TOTAL	\$205,618.25	\$65,246.89	\$130,868.11	\$9,503.25
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,598,457.49	\$1,978,377.94	\$4,604,093.61	\$15,985.94

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-106 Other Salaries for Instruction	\$329,409.00	\$90,336.04	\$237,487.96	\$1,585.00
11-213-100-610 General supplies	\$17,800.00	\$4,443.21	\$1,299.90	\$12,056.89
TOTAL	\$6,945,666.49	\$2,073,157.19	\$4,842,881.47	\$29,627.83
Autisim:				
11-214-100-101 Salaries of Teachers	\$316,687.50	\$102,235.50	\$214,452.00	\$0.00
11-214-100-106 Other Salaries for Instruction	\$30,229.00	\$12,971.00	\$14,178.50	\$3,079.50
11-214-100-610 General Supplies	\$20,100.00	\$14,956.73	\$4,493.79	\$649.48
TOTAL	\$367,016.50	\$130,163.23	\$233,124.29	\$3,728.98
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$199,531.40	\$65,050.30	\$131,301.10	\$3,180.00
11-215-100-106 Other Salaries for Instruction	\$125,882.00	\$38,833.80	\$82,548.20	\$4,500.00
11-215-100-600 General Supplies	\$4,000.00	.00	\$643.11	\$3,356.89
TOTAL	\$329,413.40	\$103,884.10	\$214,492.41	\$11,036.89
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$135,458.53	\$49,040.03	\$86,418.50	\$0.00
11-216-100-106 Other Salaries for Instruction	\$49,734.00	\$16,316.70	\$31,520.30	\$1,897.00
11-216-100-600 General Supplies	\$2,000.00	\$508.92	.00	\$1,491.08
TOTAL	\$187,192.53	\$65,865.65	\$117,938.80	\$3,388.08
TOTAL SPECIAL ED - INSTRUCTION	\$9,303,885.45	\$2,821,454.33	\$6,387,409.77	\$95,021.35
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,267,650.10	\$657,544.32	\$1,512,673.98	\$97,431.80
TOTAL	\$2,267,650.10	\$657,544.32	\$1,512,673.98	\$97,431.80
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$624,097.00	\$184,012.71	\$439,111.75	\$972.54
TOTAL	\$624,097.00	\$184,012.71	\$439,111.75	\$972.54
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$6,537.00	\$0.00	\$1,720.00	\$4,817.00
11-3XX-100-610 General Supplies	\$16,629.89	\$7,209.50	\$1,137.92	\$8,282.47
TOTAL	\$23,166.89	\$7,209.50	\$2,857.92	\$13,099.47
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$168,798.00	\$1,136.00	\$1,088.00	\$166,574.00
11-401-100-600 Supplies and Materials	\$3,500.00	.00	.00	\$3,500.00
11-401-100-800 Other Objects	\$29,137.00	\$3,015.00	\$3,180.00	\$22,942.00
TOTAL	\$201,435.00	\$4,151.00	\$4,268.00	\$193,016.00
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$600,779.00	\$43,939.98	.00	\$556,839.02
11-402-100-500 Purchased Services (300-500 series)	\$137,324.00	\$62,779.40	\$28,380.00	\$46,164.60
11-402-100-600 Supplies and Materials	\$120,308.50	\$41,592.02	\$67,164.08	\$11,552.40
11-402-100-800 Other Objects	\$21,650.00	\$8,931.00	\$1,641.40	\$11,077.60

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$880,061.50	\$157,242.40	\$97,185.48	\$625,633.62
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$27,400.00	\$535.50	\$0.00	\$26,864.50
TOTAL	\$27,400.00	\$535.50	\$0.00	\$26,864.50
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$27,400.00	\$535.50	\$0.00	\$26,864.50
--- 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	\$520,513.68	\$2,874,912.68	\$239,072.76
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$812,500.00	\$64,800.00	\$583,200.00	\$164,500.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	\$10,000.00	\$90,000.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$40,000.00	\$11,934.00	\$27,846.00	\$220.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$3,396,062.76	\$1,141,069.22	\$1,963,545.32	\$291,448.22
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$67,835.25	\$15,112.00	\$51,683.00	\$1,040.25
11-000-100-568 Tuition - State Facilities	\$144,020.00	\$37,896.00	\$88,424.00	\$17,700.00
11-000-100-569 Tuition - Other	\$179,758.00	.00	.00	\$179,758.00
TOTAL	\$8,419,675.13	\$1,801,324.90	\$5,679,611.00	\$938,739.23
Attendance and social work services ---				
11-000-211-100 Salaries	\$197,247.00	\$54,344.93	\$85,957.20	\$56,944.87
11-000-211-300 Purchased Prof. & Tech. Svc.	\$94,300.00	\$8,200.00	\$82,000.00	\$4,100.00
11-000-211-800 Other Objects	\$721.93	.00	\$251.23	\$470.70
TOTAL	\$292,268.93	\$62,544.93	\$168,208.43	\$61,515.57
--- Health services ---				
11-000-213-100 Salaries	\$908,871.00	\$267,412.60	\$616,869.40	\$24,589.00
11-000-213-175 Salaries of Social Service Coordinators	\$156,435.00	\$45,467.70	\$106,091.30	\$4,876.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$46,559.00	\$19,761.68	\$24,230.59	\$2,566.73
11-000-213-600 Supplies and Materials	\$21,849.88	\$7,727.33	\$1,917.61	\$12,204.94
TOTAL	\$1,133,714.88	\$340,369.31	\$749,108.90	\$44,236.67
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,418,390.25	\$435,742.25	\$920,806.60	\$61,841.40
11-000-216-320 Purchased Prof. Ed. Services	\$626,744.44	\$90,755.08	\$448,668.80	\$87,320.56
11-000-216-600 Supplies and Materials	\$50,079.57	\$20,659.06	\$8,842.83	\$20,577.68
TOTAL	\$2,095,214.26	\$547,156.39	\$1,378,318.23	\$169,739.64
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,593,532.00	\$451,982.81	\$1,141,289.47	\$259.72
TOTAL	\$1,593,532.00	\$451,982.81	\$1,141,289.47	\$259.72
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,924,689.26	\$542,678.56	\$1,304,403.40	\$77,607.30
11-000-218-105 Sal Secr. & Clerical Asst.	\$292,786.00	\$104,068.90	\$180,687.78	\$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	\$437.00	\$5,449.91	\$4,376.75

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$2,269,519.83	\$683,947.33	\$1,494,822.63	\$90,749.87
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,359,022.75	\$734,989.15	\$1,581,045.20	\$42,988.40
11-000-219-105 Sal Secr. & Clerical Asst.	\$258,629.00	\$93,464.60	\$154,476.00	\$10,688.40
11-000-219-320 Purchased Prof. - Ed. Services	\$113,575.00	\$17,743.80	\$70,975.00	\$24,856.20
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,285.00	\$2,285.00	\$0.00	\$5,000.00
11-000-219-600 Supplies and Materials	\$1,915.20	\$1,915.20	.00	.00
11-000-219-800 Other Objects	\$2,500.00	\$592.00	.00	\$1,908.00
TOTAL	\$2,742,926.95	\$850,989.75	\$1,806,496.20	\$85,441.00
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,749,886.00	\$656,411.74	\$900,957.54	\$192,516.72
11-000-221-104 Salaries Other Prof. Staff	\$71,100.00	\$6,600.00	.00	\$64,500.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$289,765.00	\$85,067.50	\$178,076.50	\$26,621.00
11-000-221-600 Supplies and Materials	\$142,000.00	\$91,270.39	\$565.00	\$50,164.61
11-000-221-800 Other Objects	\$21,233.00	\$7,264.39	\$377.74	\$13,590.87
TOTAL	\$2,273,984.00	\$846,614.02	\$1,079,976.78	\$347,393.20
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$904,438.92	\$255,555.30	\$596,295.70	\$52,587.92
11-000-222-600 Supplies and Materials	\$87,374.06	\$49,003.47	\$12,571.75	\$25,798.84
11-000-222-800 Other Objects	\$15,000.00	\$13,439.00	.00	\$1,561.00
TOTAL	\$1,006,812.98	\$317,997.77	\$608,867.45	\$79,947.76
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$30,480.00	\$8,280.00	.00	\$22,200.00
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	\$2,301.00	\$23,789.00	\$4,510.00
TOTAL	\$126,752.00	\$19,981.00	\$27,389.00	\$79,382.00
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,101,552.62	\$400,596.16	\$578,057.50	\$122,898.96
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$13,000.00	\$18,200.00	.00
11-000-230-331 Legal Services	\$275,000.00	\$47,731.19	\$54,268.81	\$173,000.00
11-000-230-332 Audit Fees	\$56,000.00	.00	\$52,650.00	\$3,350.00
11-000-230-334 Architectural/Engineering Services	\$65,500.00	\$33,915.50	\$29,071.50	\$2,513.00
11-000-230-339 Other Purchased Prof. Svc.	\$19,000.00	\$395.00	\$1,900.00	\$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	\$160,737.35	\$233,053.04	\$53,279.20
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,498.00	\$5,178.00	\$75.00	\$7,245.00
11-000-230-590 Other Purchased Services	\$611,114.69	\$443,527.21	\$26,352.43	\$141,235.05
11-000-230-610 General Supplies	\$70,011.73	\$16,127.97	\$14,609.30	\$39,274.46
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	\$42,734.49	\$12,749.69	\$152,457.98
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$26,662.70	\$78.20	\$8,259.10
TOTAL	\$3,035,888.79	\$1,209,763.73	\$1,021,065.47	\$805,059.59

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,424,927.00	\$993,221.71	\$1,330,643.58	\$101,061.71
11-000-240-104 Salaries Other Prof. Staff	\$292,399.68	\$121,833.20	\$170,566.48	.00
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,169,947.00	\$330,839.50	\$698,036.64	\$141,070.86
11-000-240-1XX Other Salaries	\$22,530.00	\$0.00	\$0.00	\$22,530.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$55,100.00	.00	\$3,267.00	\$51,833.00
11-000-240-500 Other Purchased Services	\$16,134.54	\$1,646.92	\$5,929.95	\$8,557.67
11-000-240-600 Supplies and Materials	\$68,764.75	\$31,984.37	\$8,302.61	\$28,477.77
11-000-240-800 Other Objects	\$136,159.96	\$24,568.61	\$15,480.23	\$96,111.12
TOTAL	\$4,185,962.93	\$1,504,094.31	\$2,232,226.49	\$449,642.13
--- Central Services ---				
11-000-251-100 Salaries	\$818,502.88	\$298,596.64	\$422,817.30	\$97,088.94
11-000-251-330 Purchased Prof. Services	\$139,800.00	\$44,184.99	\$41,198.43	\$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	\$1,970.00	\$3,794.00	\$5,736.00
11-000-251-600 Supplies and Materials	\$18,000.00	\$6,146.27	\$3,261.03	\$8,592.70
11-000-251-89X Other Objects	\$13,000.00	\$5,895.00	\$868.71	\$6,236.29
TOTAL	\$1,003,802.88	\$356,792.90	\$471,939.47	\$175,070.51
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$534,600.00	\$241,030.23	\$288,486.66	\$5,083.11
11-000-252-340 Purchased Technical Services	\$222,650.00	\$84,063.84	\$48,698.00	\$89,888.16
11-000-252-600 Supplies and Materials	\$90,299.00	\$60,167.86	\$489.05	\$29,642.09
TOTAL	\$847,549.00	\$385,261.93	\$337,673.71	\$124,613.36
TOTAL Cent. Svcs. & Admin IT	\$1,851,351.88	\$742,054.83	\$809,613.18	\$299,683.87
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,056,125.00	\$414,876.56	\$592,804.66	\$48,443.78
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$719,332.54	\$355,169.65	\$188,669.05	\$175,493.84
11-000-261-610 General Supplies	\$362,714.29	\$109,621.25	\$78,373.27	\$174,719.77
11-000-261-800 Other Objects	\$59,834.18	\$7,997.44	\$35,754.05	\$16,082.69
TOTAL	\$2,198,006.01	\$887,664.90	\$895,601.03	\$414,740.08
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,364,835.00	\$1,357,924.92	\$1,661,513.33	\$345,396.75
11-000-262-107 Salaries of Non-Instructional Aids	\$497,153.00	\$77,175.89	.00	\$419,977.11
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	\$27,519.59	\$103,259.16	\$33,136.77
11-000-262-490 Other Purchased Property Svc.	\$113,800.00	\$35,152.26	\$64,047.74	\$14,600.00
11-000-262-610 General Supplies	\$271,520.00	\$208,067.59	\$33,440.63	\$30,011.78
11-000-262-621 Energy (Natural Gas)	\$738,000.00	\$29,698.15	.00	\$708,301.85
11-000-262-622 Energy (Electricity)	\$1,221,145.40	\$403,865.19	\$548,640.59	\$268,639.62
TOTAL	\$6,409,948.92	\$2,154,619.59	\$2,410,901.45	\$1,844,427.88
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$345,766.38	\$150,574.68	\$177,809.38	\$17,382.32

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	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	\$11,557.83	\$14,640.49	\$26,835.26
TOTAL	\$433,561.58	\$171,332.51	\$196,489.87	\$65,739.20
--- Security ---				
11-000-266-100 Salaries	\$957,381.40	\$284,539.52	\$573,358.70	\$99,483.18
11-000-266-300 Purchased Prof. & Technical Services	\$38,171.76	\$1,877.50	\$16,872.00	\$19,422.26
11-000-266-610 General Supplies	\$21,000.00	\$5,231.10	\$7,507.22	\$8,261.68
11-000-266-800 Other Objects	\$6,000.00	.00	\$5,425.50	\$574.50
TOTAL	\$1,022,553.16	\$291,648.12	\$603,163.42	\$127,741.62
TOTAL Oper & Maint of Plant Services	\$10,064,069.67	\$3,505,265.12	\$4,106,155.77	\$2,452,648.78
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$609,786.00	\$117,814.86	.00	\$491,971.14
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$1,431,134.40	\$435,128.39	\$253,072.96	\$742,933.05
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$20,000.00	\$9,503.29	.00	\$10,496.71
11-000-270-350 Management Fee - ESC Transp. Prog.	\$97,681.37	\$6,938.17	\$90,143.20	\$600.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$12,500.00	\$495.00	\$7,478.00	\$4,527.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$311,314.00	\$41,446.48	\$9,175.66	\$260,691.86
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$140,209.09	(\$2,225.00)	\$63,991.05	\$78,443.04
11-000-270-517 Contract Svc (reg std) - ESCs	\$365,748.43	.00	\$255,748.43	\$110,000.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,232,399.38	\$195,490.84	\$2,023,334.23	\$13,574.31
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$410,782.73	\$5,174.67	\$260,043.94	\$145,564.12
11-000-270-610 General Supplies	\$53,675.20	\$3,743.68	\$9,947.69	\$39,983.83
11-000-270-615 Transportation Supplies	\$334,957.71	\$87,533.78	\$181,142.95	\$66,280.98
11-000-270-800 Misc. Expenditures	\$3,300.00	\$300.00	.00	\$3,000.00
TOTAL	\$6,023,488.31	\$901,344.16	\$3,154,078.11	\$1,968,066.04
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,451,000.00	\$524,499.59	\$926,500.41	.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	\$7,268.34	\$42,731.66	.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	.00	.00	\$50,000.00
11-XXX-XXX-260 Workman's Compensation	\$710,000.00	\$637,541.10	.00	\$72,458.90
11-XXX-XXX-270 Health Benefits	\$17,570,000.00	\$6,757,658.29	\$9,213,416.92	\$1,598,924.79
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$25,423.05	\$224,576.95	.00
11-XXX-XXX-290 Other Employee Benefits	\$400,000.00	\$50,850.00	.00	\$349,150.00
TOTAL	\$22,195,000.00	\$8,003,240.37	\$10,407,225.94	\$3,784,533.69
Total Undistributed Expenditures	\$69,310,162.54	\$21,788,670.73	\$35,864,453.05	\$11,657,038.76
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	119,050,080.56	\$36,947,626.34	\$67,518,766.15	\$14,583,688.07
* TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	119,050,080.56	\$36,947,626.34	\$67,518,766.15	\$14,583,688.07

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Regular programs-instruction				
12-120-100-730 Grades 1-5	\$124,824.55	\$17,909.00	\$24,350.00	\$82,565.55
12-140-100-730 Grades 9-12	\$45,321.00	\$12,873.72	\$19,145.15	\$13,302.13
Special education - instruction				
12-4XX-100-730 School-spons. & oth instr prog	\$15,500.00	\$0.00	\$0.00	\$15,500.00
Undistributed expenses				
12-000-100-730 Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730 Support services-students-reg.	\$20,787.85	\$8,050.17	\$0.00	\$12,737.68
12-000-219-730 Support services-students-spec.	\$10,000.00	.00	.00	\$10,000.00
12-000-252-730 Admin. Info. Tech.	\$166,766.00	\$149,418.00	\$10,289.30	\$7,058.70
12-000-261-730 Undist. Exp.-Req. Maint. Schl Facilities	\$70,000.00	.00	.00	\$70,000.00
12-000-262-730 Undist. Exp.-Custodial Services	\$65,000.00	\$2,120.00	\$12,859.20	\$50,020.80
12-000-263-730 Undist. Exp.-Care and Upkeep of Grnds	\$126,169.60	\$43,827.60	.00	\$82,342.00
12-000-266-730 Undist. Exp.-Security	\$91,000.00	\$14,352.96	\$23,135.44	\$53,511.60
Undist. Exp. - Non-instructional Services				
-000-270-732 Non-instructional equip.	\$64,852.50	.00	\$58,852.50	\$6,000.00
-000-270-733 School buses - regular	\$193,143.81	\$193,143.81	.00	.00
TOTAL	\$996,690.31	\$441,695.26	\$148,631.59	\$406,363.46
--- Facilities acquisition and construction services ---				
12-000-400-334 Architectural/Engineering Services	\$140,515.00	\$59,404.00	\$17,476.00	\$63,635.00
12-000-400-450 Construction Services	\$1,121,093.05	\$733,242.71	\$281,985.84	\$105,864.50
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	\$299,461.84	\$189,499.50
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	\$299,461.84	\$189,499.50
TOTAL CAPITAL OUTLAY EXPENDITURES	\$5,479,758.36	\$4,435,801.97	\$448,093.43	\$595,862.96

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 5 Month Period Ending 11/30/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
	_____	_____	_____	_____
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	\$41,383,428.31	\$67,966,859.58	\$15,179,551.03

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 5 Month Period Ending 11/30/2014

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

12/5 11:00am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 5 Month Period Ending 11/30/14

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

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

101	Cash in bank	(\$386,731.55)
	Accounts receivable:	
142	Intergovernmental - Federal	\$28,409.17
		\$28,409.17

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

301	Estimated Revenues	\$3,724,957.16
302	Less Revenues	(\$622,676.81)
		\$3,102,280.35

Total assets and resources	\$2,743,957.97
----------------------------	----------------

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 5 Month Period Ending 11/30/14

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

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

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$1,692,096.37
601	Appropriations	\$3,724,957.16
602	Less: Expenditures	\$982,220.59
603	Encumbrances	\$1,692,096.37 (\$2,674,316.96)
		\$1,050,640.20
TOTAL FUND BALANCE		\$2,742,736.57
TOTAL LIABILITIES AND FUND EQUITY		\$2,743,957.97

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 5 Month Period Ending 11/30/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$474,558.06	\$474,558.06		.00
3XXX	From State Sources	\$383,032.00	\$148,118.75		\$234,913.25
4XXX	From Federal Sources	\$2,867,367.10	.00		\$2,867,367.10
TOTAL REVENUE/SOURCES OF FUNDS		\$3,724,957.16	\$622,676.81		\$3,102,280.35
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$480,551.16	\$16,271.27	\$55,063.14	\$409,216.75
STATE PROJECTS:					
	Nonpublic textbooks	\$32,352.00	\$8,897.71	\$23,454.29	.00
	Nonpublic auxiliary services	\$183,549.00	.00	\$183,549.00	.00
	Nonpublic handicapped services	\$98,252.00	.00	\$98,252.00	.00
	Nonpublic nursing services	\$51,503.00	\$6,787.67	\$44,715.33	.00
	Nonpublic Technology Aid	\$17,376.00	\$17,376.00	.00	.00
TOTAL STATE PROJECTS		\$383,032.00	\$33,061.38	\$349,970.62	\$0.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$739,030.00	\$258,434.15	\$70,740.58	\$409,855.27
	I.D.E.A. Part B (Handicapped)	\$1,843,954.00	\$638,198.69	\$1,122,834.21	\$82,921.10
	NCLB Title II - Part A/D	\$184,192.00	\$36,000.00	\$85,251.92	\$62,940.08
	NCLB Title III - English Language Enhancement	\$49,097.00	\$255.10	\$8,235.90	\$40,606.00
	Vocational Education	\$45,101.00	.00	.00	\$45,101.00
TOTAL FEDERAL PROJECTS		\$2,861,374.00	\$932,887.94	\$1,287,062.61	\$641,423.45
*** TOTAL EXPENDITURES ***		\$3,724,957.16	\$982,220.59	\$1,692,096.37	\$1,050,640.20

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 5 Month Period Ending 11/30/14

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$474,558.06	\$474,558.06	\$0.00
Total Revenues from Local Sources	<u>\$474,558.06</u>	<u>\$474,558.06</u>	<u>\$0.00</u>
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$383,032.00	\$148,118.75	\$234,913.25
Total Revenue from State Sources	<u>\$383,032.00</u>	<u>\$148,118.75</u>	<u>\$234,913.25</u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$739,030.00	.00	\$739,030.00
4451-55 Title II	\$184,192.00	.00	\$184,192.00
4491-94 Title III	\$49,097.00	.00	\$49,097.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,843,954.00	.00	\$1,843,954.00
4430-39 Vocational Education	\$45,101.00	.00	\$45,101.00
X Other Federal Aids	\$5,993.10	\$0.00	\$5,993.10
Total Revenues from Federal Sources	<u>\$2,867,367.10</u>	<u>\$0.00</u>	<u>\$2,867,367.10</u>
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$3,724,957.16</u>	<u>\$622,676.81</u>	<u>\$3,102,280.35</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Special Revenue Fund - Fund 20
STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 5 Month Period Ending 11/30/14

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$3,724,957.16	\$982,220.59	\$1,692,096.37	\$1,050,640.20
TOTAL EXPENDITURE	\$3,724,957.16	\$982,220.59	\$1,692,096.37	\$1,050,640.20

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

Special Revenue Fund - Fund 20
For 5 Month Period Ending 11/30/14

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

12/5 11:00am

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 5 Month Period Ending 11/30/14

ASSETS AND RESOURCES

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

101	Cash in bank		\$8,084,491.10
	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	(\$4,336,314.48)	
			(\$4,710.48)
	Total assets and resources		\$9,574,379.97

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

Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 5 Month Period Ending 11/30/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$444,141.08
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	\$693,527.83	
603	Encumbrances	\$604,829.82	(\$1,298,357.65)
			<u>\$7,738,111.15</u>
	Total Appropriated		<u>\$21,140,323.03</u>

--- Unappropriated ---

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

TOTAL FUND BALANCE \$9,574,379.97

TOTAL LIABILITIES AND FUND EQUITY \$9,574,379.97

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

Capital Projects Fund - Fund 30
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 5 Month Period Ending 11/30/14

		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	\$4,710.48		(\$4,710.48)
TOTAL REVENUE/SOURCES OF FUNDS		<u>\$4,331,604.00</u>	<u>\$4,336,314.48</u>		<u>(\$4,710.48)</u>
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	-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	\$73,782.00	\$134,018.00	\$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	\$1,275.00	\$2,047.69	\$1,030,960.31
Total fac.acq.and constr. serv.		<u>\$8,799,266.93</u>	<u>\$691,826.45</u>	<u>\$386,603.93</u>	<u>\$7,720,836.55</u>
TOTAL EXPENDITURES		<u>\$9,036,468.80</u>	<u>\$693,527.83</u>	<u>\$604,829.82</u>	<u>\$7,738,111.15</u>
*** TOTAL EXPENDITURES AND TRANSFERS		<u>\$9,036,468.80</u>	<u>\$693,527.83</u>	<u>\$604,829.82</u>	<u>\$7,738,111.15</u>

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

Capital Projects Fund - Fund 30
For 5 Month Period Ending 11/30/14

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

12/5 11:00am

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Debt Service Fund - Fund 40
Interim Balance Sheet
For 5 Month Period Ending 11/30/14

ASSETS AND RESOURCES

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

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

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

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

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

Debt Service Fund - Fund 40
Interim Balance Sheet
For 5 Month Period Ending 11/30/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

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

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

--- Unappropriated ---

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

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

RECAPITULATION OF FUND BALANCE:

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

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

Debt Service Fund - Fund 40
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 5 Month Period Ending 11/30/14

	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 5 Month Period Ending 11/30/14

*** 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 5 Month Period Ending 11/30/14

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
