

TOWNSHIP OF UNION SCHOOLS

APPENDIX E
REQUIRED DOCUMENTATION TO SUPPORT ESTIMATED FUND BALANCE

Pursuant to N.J.A.C. 6A:23 1- et seq. the Township of Union Schools has attached the following additional documentation APPENDIX E "Required Documentation to Support Estimated Fund Balance" to support its estimated current year (2011-2012) general fund surplus balances and those monies appropriated for (2012-2013); all calculations respond to edit checks for Exhibit C-1 "Recapitulation of Balances": [*Spreadsheet downloaded from DOE website*]

- Board Secretary's Report of January 31, 2012
- Review of Estimated Fund Balance worksheet per Department of Education guidelines

[see attachments]

These documents are included as necessary for proper review of budget document {C-1} Recapitulation of Balances as required for Executive County Superintendent of Schools review of the 2012-2013 proposed Township of Union Schools budget.

DATED: March 26, 2012

Francis R. Perkins
President, Board of Education

Patrick W. Martin
Superintendent of Schools

James J. Damato
Board Secretary

Appendix E: Details of Appropriated and Anticipated Fund Balances

Township of Union Board of Education (5290)		2012-13		
District Name (Enter on the line above)		Budget Year		
		Column 2	Column 2	
		Line 1620	Line 1630	Column 2; Line 1640
A	Totals from Line D (Note 1)	-	-	1,000,000
B	Appropriated Surplus During Pre-Budget Year (1620 & 1630):			
B-1	Through February 1: From Pre-Budget Year Surplus (#1620)			
	Amount certified for taxes	-		
	Amount certified for taxes, but NOT appropriated (as Neg)	-		
	Additional Transfers to February 1:			
	State Purpose and Enter Amount	-		
	State Purpose and Enter Amount	-		
	State Purpose and Enter Amount	-		
B-2	Feb 1 to June 30: Additional Transfers Anticipated (#1630)			
	State Purpose and Enter Amount		-	
	State Purpose and Enter Amount		-	
	State Purpose and Enter Amount		-	
	State Purpose and Enter Amount		-	
C	Add'l Balances Anticipated February 1 to June 30 (#1640):			
C-1	Under Estimated/Budgeted Revenues (Note 2):			
	Investment Income on Bonded Projects			-
	GF Interest on Investments			-
	Misc. Tuition Revenue			-
	Transportation Fees			-
	Other - Capital Projects fd 30 HC Pre K classrooms			-
C-2	Expected Appropriation Savings (for example):			
	Tuition			350,000
	Administration [General/School/Central]			100,000
	Operations and Plant			250,000
	Student Transportation			150,000
	Benefits			150,000
	Other Account			-
	Other Account			-
	Other Account			1,000,000
C-3	Cancelled Purchase Orders:			
	Prior Year Cancelled POs			-
	Old Outstanding PO's no Longer Necessary			-
C-4	Budgeted Transfer to Food Service Not Needed:			-
D	Totals	-	-	1,000,000
	NOTE 1: This must agree with the amount on the budgeted Recap of Balances			
	NOTE 2: Review in conjunction with Prior Year CAFR Schedule J-5			

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 16, 17 & 18)
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2012

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ASSETS AND RESOURCES

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

101	Cash in bank		\$18,782,288.87
116	Capital reserve Account		\$4,304,916.13
121	Tax levy receivable		\$34,700,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$15,427,335.60	
			\$15,427,335.60

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

301	Estimated Revenues	107,890,835.36	
302	Less Revenues	<u>(108,045,473.11)</u>	<u>(\$154,637.75)</u>

Total assets and resources \$73,059,902.85

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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 16, 17 & 18)
Interim Balance Sheet
For 7 Month Period Ending 01/31/2012

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

421	Accounts Payable	\$142,186.54
	Other current liabilities	\$128,518.87

TOTAL LIABILITIES		\$270,705.41
		=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$46,385,785.71
754	Reserve for encumbrance - Prior Year	\$241,703.89
	Reserved fund balance:	
761	Capital reserve account -	\$4,304,916.13

		\$4,304,916.13
763	Current Expense Sale/Leaseback Reserve	\$1,000,000.00

		\$1,000,000.00

750,751,752,762,767,769	Other reserves	\$250,000.00
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601	Appropriations	109,636,074.63
602	Less : Expenditures	\$52,453,020.16
	Encumbrances	\$46,627,489.60 (\$99,080,509.76)

		\$10,555,564.87

Total Appropriated		\$62,737,970.60
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--- Unappropriated ---

770	Fund Balance -	\$11,001,135.61
303	Budgeted Fund Balance	(\$949,908.77)

TOTAL FUND BALANCE		\$72,789,197.44
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TOTAL LIABILITIES AND FUND EQUITY		\$73,059,902.85
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BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 16, 17 & 18)
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/2012

RECAPITULATION OF FUND BALANCE:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	109,636,074.63	\$99,080,509.76	\$10,555,564.87
Revenues	<u>(107,890,835.36)</u>	<u>(108,045,473.11)</u>	<u>\$154,637.75</u>
	\$1,745,239.27	(\$8,964,963.35)	\$10,710,202.62
Less: Adjust for prior year encumb.	<u>(\$795,330.50)</u>	<u>(\$795,330.50)</u>	
Budgeted Fund Balance	<u>\$949,908.77</u>	<u>(\$9,760,293.85)</u>	<u>\$10,710,202.62</u>
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Recapitulation of Budgeted Fund Balance by Subfund

Fund 10 (includes 10, 11, 12, and 13)	\$949,908.77	(\$9,760,293.85)	\$10,710,202.62
Fund 16 (Restricted ARRA-ESF)	\$0.00	\$0.00	\$0.00
Fund 17 (Restricted ARRA-GSF)	\$0.00	\$0.00	\$0.00
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$949,908.77</u>	<u>(\$9,760,293.85)</u>	<u>\$10,710,202.62</u>
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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 16, 17 & 18)
INTERIM STATEMENTS COMPARING
BUDGET REVENUS WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 7 Month Period Ending 01/31/2012

		BUDGETED	ACTUAL TO	NOTE: OVER	UNREALIZED
		ESTIMATED	DATE	OR (UNDER)	BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$77,232,536.00	\$77,187,906.36		\$44,629.64
3XXX	From State Sources	\$29,592,375.00	\$29,592,375.00		.00
4XXX	From Federal Sources	\$1,065,924.36	\$1,024,375.15		\$41,549.21
52XX	From Transfers		\$240,816.60		(\$240,816.60)
TOTAL REVENUE/SOURCES OF FUNDS		107,890,835.36	108,045,473.11		(\$154,637.75)
*** EXPENDITURES ***					
--- CURRENT EXPENSE ---					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
11-1XX-100-XXX	Regular Programs - Instruction	\$33,455,650.84	\$16,126,805.24	\$15,314,712.97	\$2,014,132.63
11-2XX-100-XXX	Special Education - Instruction	\$8,143,922.40	\$3,987,398.56	\$3,832,422.34	\$324,101.50
11-230-100-XXX	Basic Skills - Remedial Instruction	\$1,757,240.20	\$851,877.72	\$774,945.86	\$130,416.62
11-240-100-XXX	Bilingual Education - Instruction	\$486,835.00	\$208,735.22	\$211,265.78	\$66,834.00
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$29,790.00	\$14,969.45	\$1,355.75	\$13,464.80
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$200,205.00	\$34,651.55	\$2,319.00	\$163,234.45
11-402-100-XXX	School-Spons. Athletics - Instruction	\$840,936.47	\$429,851.72	\$48,714.78	\$362,369.97
11-4XX-100-XXX	Other Instrc. Programs - Instruction	\$136,418.00	\$49,435.70	\$70,713.50	\$16,268.80
11-200-XXX	Other Supplemental/At Risk Programs	\$51,667.00	\$51,666.74	.00	\$0.26
DISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$9,525,845.08	\$3,393,958.37	\$4,392,204.28	\$1,739,682.43
11-000-211-XXX	Attendance and Social Work Services	\$224,823.59	\$102,161.61	\$113,519.51	\$9,142.47
11-000-213-XXX	Health Services	\$861,880.60	\$431,143.37	\$414,585.22	\$16,152.01
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$1,676,395.98	\$610,750.76	\$1,036,459.71	\$29,185.51
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$667,895.00	\$306,377.66	\$313,201.83	\$48,315.51
11-000-218-XXX	Guidance	\$2,199,824.54	\$1,101,423.01	\$1,095,265.44	\$3,136.09
11-000-219-XXX	Child Study Teams	\$2,582,192.96	\$1,266,431.55	\$1,166,557.07	\$149,204.34
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$1,691,216.78	\$933,732.35	\$710,588.42	\$46,796.01
11-000-222-XXX	Educational Media Serv/School Library	\$935,331.60	\$476,902.49	\$421,172.48	\$37,256.63
11-000-223-XXX	Instructional Staff Training Services	\$120,583.60	\$13,374.25	\$76,902.45	\$30,306.90
11-000-230-XXX	Supp. Serv.-General Administration	\$2,612,163.76	\$1,315,752.87	\$718,774.24	\$977,636.65
11-000-240-XXX	Supp. Serv.-School Administration	\$3,934,187.90	\$2,133,379.64	\$1,694,170.78	\$106,637.48
11-000-25X-XXX	Central Serv & Admin. Inform. Tech.	\$1,540,857.15	\$826,840.82	\$560,847.52	\$153,168.81
11-000-261-XXX	Require Maint. for School Facilities	\$2,272,660.94	\$827,706.81	\$659,114.09	\$785,840.04
11-000-262-XXX	Custodial Services	\$6,005,352.36	\$2,570,468.76	\$2,616,971.80	\$817,911.80
11-000-263-XXX	Care and Upkeep of Grounds	\$532,231.69	\$210,662.61	\$140,989.77	\$180,579.31
11-000-266-XXX	Security	\$758,413.00	\$354,684.17	\$357,987.30	\$45,741.53
11-000-270-XXX	Student Transportation Services	\$5,651,003.84	\$2,003,670.32	\$2,534,299.31	\$1,113,034.21
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$18,430,000.00	\$10,556,075.88	\$6,962,643.87	\$911,280.25
TOTAL GENERAL CURRENT EXPENSE					
EXPENDITURES/USES OF FUNDS		107,325,525.28	\$51,190,889.20	\$46,242,805.07	\$9,891,831.01

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 16, 17 and 18)
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 7 Month Period Ending 01/31/2012

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE BALANCE</u>
*** EXPENDITURES - cont'd ***				
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$477,891.20	\$99,110.80	\$210,772.14	\$168,008.26
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$851,419.79	\$181,781.80	\$173,912.39	\$495,725.60
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TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$1,329,310.99	\$280,892.60	\$384,684.53	\$663,733.86
	=====	=====	=====	=====
18-XXX-XXX-XXX Education Jobs Fund	\$981,238.36	\$981,238.36	\$0.00	\$0.00
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TOTAL EDUCATION JOBS FUND	\$981,238.36	\$981,238.36	\$0.00	\$0.00
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	109,636,074.63	\$52,453,020.16	\$46,627,489.60	\$10,555,564.87
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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 16, 17 & 18)
 SCHEDULE OF REVENUES
 ACTUAL COMPARED WITH ESTIMATED
 For 7 Month Period Ending 01/31/2012

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>UNREALIZED</u>
--- LOCAL SOURCES ---			
1210 Local Tax Levy	\$76,951,915.00	\$76,951,915.00	.00
1310 Tuition- From Individuals	\$55,521.00	\$83,650.00	(\$28,029.00)
1320-1340 Other Tuition		\$25,945.48	(\$25,945.48)
1410 Transp fees from Individuals		\$2,842.00	(\$2,842.00)
1XXX Miscellaneous	\$225,000.00	\$123,553.88	\$101,446.12
TOTAL	\$77,232,536.00	\$77,187,906.36	\$44,629.64
--- STATE SOURCES ---			
3131 Extraordinary Aid	\$969,157.00	\$969,157.00	.00
3132 Categorical Special Education Aid	\$4,279,517.00	\$4,279,517.00	.00
3176 Equalization	\$24,343,701.00	\$24,343,701.00	.00
TOTAL	\$29,592,375.00	\$29,592,375.00	\$0.00
--- FEDERAL SOURCES ---			
Medicaid Reimbursement	\$84,686.00	\$43,136.79	\$41,549.21
ED JOBS	\$981,238.36	\$981,238.36	.00
TOTAL	\$1,065,924.36	\$1,024,375.15	\$41,549.21
--- OTHER FINANCING SOURCES ---			
52XX Transfers from other funds		\$240,816.60	(\$240,816.60)
TOTAL	\$0.00	\$240,816.60	(\$240,816.60)
TOTAL REVENUES/SOURCES OF FUNDS	107,890,835.36	108,045,473.11	(\$154,637.75)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$512,656.50	\$153,385.20	\$152,965.20	\$206,306.10
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,581,296.30	\$724,261.30	\$725,962.00	\$131,073.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$11,035,397.38	\$5,540,725.48	\$5,390,217.70	\$104,454.20
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,423,356.20	\$3,659,922.42	\$3,484,188.88	\$279,244.90
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$9,741,423.73	\$4,103,748.51	\$4,761,296.52	\$876,378.70
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$106,731.36	\$106,731.36	\$0.00	\$0.00
11-150-100-320 Purchased Prof.-Ed. Services	\$70,126.00	\$20,276.58	\$37,863.68	\$11,985.74
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$730,750.89	\$319,101.56	\$362,743.40	\$48,905.93
11-190-100-340 Purchased Technical Services	\$30,000.00	.00	.00	\$30,000.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$354,021.90	\$182,745.28	\$131,643.90	\$39,632.72
11-190-100-610 General Supplies	\$1,178,912.91	\$584,735.28	\$251,639.96	\$242,537.67
11-190-100-640 Textbooks	\$690,977.67	\$631,172.27	\$16,191.73	\$43,613.67
TOTAL	\$33,455,650.84	\$16,126,805.24	\$15,314,712.97	\$2,014,132.63
SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-200-100-101 Salaries of Teachers	\$98,159.00	\$49,079.50	\$49,079.50	\$0.00
11-202-100-106 Other Salaries for Instruction	\$23,314.00	\$11,657.00	\$11,657.00	.00
11-202-100-610 General Supplies	\$3,037.00	\$567.45	\$867.63	\$1,601.92
TOTAL	\$124,510.00	\$61,303.95	\$61,604.13	\$1,601.92
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$323,403.02	\$166,521.02	\$156,882.00	\$0.00
11-204-100-106 Other Salaries for Instruction	\$115,434.00	\$57,796.00	\$53,692.00	\$3,946.00
11-204-100-610 General Supplies	\$6,005.39	\$1,473.51	\$189.20	\$4,342.68
TOTAL	\$444,842.41	\$225,790.53	\$210,763.20	\$8,288.68
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$309,850.00	\$154,925.00	\$154,925.00	\$0.00
11-209-100-106 Other Salaries for Instruction	\$189,397.50	\$89,937.50	\$99,460.00	.00
11-209-100-610 General supplies	\$4,500.00	\$2,389.63	.00	\$2,110.37
TOTAL	\$503,747.50	\$247,252.13	\$254,385.00	\$2,110.37
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$201,329.00	\$100,664.50	\$100,664.50	\$0.00
11-212-100-106 Other Salaries for Instruction	\$81,597.10	\$39,709.10	\$41,888.00	.00
11-212-100-610 General supplies	\$5,943.00	\$1,275.58	\$3,329.59	\$1,337.83
TOTAL	\$288,869.10	\$141,649.18	\$145,882.09	\$1,337.83
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$5,532,013.36	\$2,734,610.87	\$2,606,060.45	\$191,342.04
11-213-100-106 Other Salaries for Instruction	\$447,268.00	\$214,107.83	\$215,974.25	\$17,185.92
11-213-100-610 General supplies	\$14,946.00	\$2,482.87	\$1,286.63	\$11,176.50

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)

STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-213-100-640 Textbooks	\$750.00	.00	.00	\$750.00
TOTAL	\$5,994,977.36	\$2,951,201.57	\$2,823,321.33	\$220,454.46
Autism:				
11-214-100-101 Salaries of Teachers	\$181,561.76	\$89,704.76	\$83,164.00	\$8,693.00
11-214-100-106 Other Salaries for Instruction	\$74,841.00	\$23,763.00	\$21,347.00	\$29,731.00
11-214-100-610 General Supplies	\$12,093.17	\$684.92	\$2,555.22	\$8,853.03
TOTAL	\$268,495.93	\$114,152.68	\$107,066.22	\$47,277.03
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$182,280.41	\$97,671.41	\$84,609.00	\$0.00
11-215-100-106 Other Salaries for Instruction	\$149,172.49	\$62,473.00	\$55,721.00	\$30,978.49
11-215-100-600 General Supplies	\$1,000.00	.00	.00	\$1,000.00
TOTAL	\$332,452.90	\$160,144.41	\$140,330.00	\$31,978.49
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$114,696.00	\$57,348.00	\$57,348.00	\$0.00
11-216-100-106 Other Salaries for Instruction	\$69,081.20	\$28,494.75	\$30,879.50	\$9,706.95
11-216-100-600 General Supplies	\$2,250.00	\$61.36	\$842.87	\$1,345.77
TOTAL	\$186,027.20	\$85,904.11	\$89,070.37	\$11,052.72
TOTAL SPECIAL ED - INSTRUCTION				
--- Basic Skills/Remedial-Instruction ---	\$8,143,922.40	\$3,987,398.56	\$3,832,422.34	\$324,101.50
11-230-100-101 Salaries of Teachers	\$1,757,240.20	\$851,877.72	\$774,945.86	\$130,416.62
TOTAL	\$1,757,240.20	\$851,877.72	\$774,945.86	\$130,416.62
--- Bilingual Education-Instruction ---	\$486,835.00	\$208,735.22	\$211,265.78	\$66,834.00
11-240-100-101 Salaries of Teachers	\$486,835.00	\$208,735.22	\$211,265.78	\$66,834.00
TOTAL	\$486,835.00	\$208,735.22	\$211,265.78	\$66,834.00
--- Vocational Programs-Local-Instruction ---	\$10,000.00	\$885.00	\$900.00	\$8,215.00
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$10,000.00	\$885.00	\$900.00	\$8,215.00
11-3XX-100-610 General Supplies	\$19,790.00	\$14,084.45	\$455.75	\$5,249.80
TOTAL	\$29,790.00	\$14,969.45	\$1,355.75	\$13,464.80
--- School spons.cocurricular activities-Instruction ---	\$158,922.00	\$28,457.00	.00	\$130,465.00
11-401-100-100 Salaries	\$158,922.00	\$28,457.00	.00	\$130,465.00
11-401-100-600 Supplies and Materials	\$3,475.00	\$1,240.00	.00	\$2,235.00
11-401-100-800 Other Objects	\$37,808.00	\$4,954.55	\$2,319.80	\$30,534.45
TOTAL	\$200,205.00	\$34,651.55	\$2,319.80	\$163,234.45
--- School sponsored athletics-Instruct. ---	\$543,934.32	\$245,791.81	.00	\$298,142.51
11-402-100-100 Salaries	\$543,934.32	\$245,791.81	.00	\$298,142.51
11-402-100-500 Purchased Services (300-500 series)	\$169,503.15	\$114,561.57	\$30,051.80	\$24,889.78
11-402-100-600 Supplies and Materials	\$91,849.00	\$59,807.33	\$14,454.57	\$17,587.10
11-402-100-800 Other Objects	\$35,650.00	\$9,691.01	\$4,208.41	\$21,750.58
TOTAL	\$840,936.47	\$429,851.72	\$48,714.78	\$362,369.97

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)

STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
--- Before/After School Programs - Support Services ---				
11-421-200-300 Purchased Prof. & Tech Services	\$51,667.00	\$51,666.74	.00	\$0.26
TOTAL	\$51,667.00	\$51,666.74	\$0.00	\$0.26
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$51,667.00	\$51,666.74	\$0.00	\$0.26
--- Other Supplemental/At-Risk Programs - Instruction ---				
11-424-100-101 Salaries of Teachers	\$136,418.00	\$49,435.70	\$70,713.50	\$16,268.80
TOTAL	\$136,418.00	\$49,435.70	\$70,713.50	\$16,268.80
TOTAL OTHER Supplemental/At-Risk	\$136,418.00	\$49,435.70	\$70,713.50	\$16,268.80
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$2,221.40	.00	\$2,221.40	.00
11-000-100-562 Tuition to Other LEAs within State Special	\$4,791,586.60	\$1,468,392.73	\$2,296,370.00	\$1,026,823.87
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$740,000.00	\$217,950.00	\$518,550.00	\$3,500.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$120,000.00	\$23,200.00	\$52,800.00	\$44,000.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$89,135.00	\$36,475.56	\$31,924.44	\$20,735.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$3,592,684.08	\$1,567,057.08	\$1,381,567.44	\$644,059.56
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$61,320.00	\$25,398.00	\$35,358.00	\$564.00
11-000-100-568 Tuition - State Facilities	\$110,970.00	\$55,485.00	\$55,485.00	.00
11-000-100-569 Tuition - Other	\$17,928.00	.00	\$17,928.00	.00
TOTAL	\$9,525,845.08	\$3,393,958.37	\$4,392,204.28	\$1,739,682.43
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$223,477.00	\$102,161.61	\$112,424.83	\$8,890.56
11-000-211-800 Other Objects	\$1,346.59	.00	\$1,094.68	\$251.91
TOTAL	\$224,823.59	\$102,161.61	\$113,519.51	\$9,142.47
--- Health services ---				
11-000-213-100 Salaries	\$803,234.00	\$401,417.00	\$400,297.00	\$1,520.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$31,695.00	\$14,747.31	\$11,716.69	\$5,231.00
11-000-213-600 Supplies and Materials	\$26,951.60	\$14,979.06	\$2,571.53	\$9,401.01
TOTAL	\$861,880.60	\$431,143.37	\$414,585.22	\$16,152.01
--- Speech, OT, PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,064,628.75	\$544,623.75	\$520,005.00	.00
11-000-216-320 Purchased Prof. Ed. Services	\$598,228.83	\$58,686.50	\$515,011.22	\$24,531.11
11-000-216-600 Supplies and Materials	\$13,538.40	\$7,440.51	\$1,443.49	\$4,654.40
TOTAL	\$1,676,395.98	\$610,750.76	\$1,036,459.71	\$29,185.51
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$667,895.00	\$306,377.66	\$313,201.83	\$48,315.51
TOTAL	\$667,895.00	\$306,377.66	\$313,201.83	\$48,315.51
--- Attendance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,520,850.06	\$949,122.37	\$971,074.62	\$653.07

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)

STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-218-105 Sal Secr. & Clerical Asst.	\$268,764.00	\$145,652.26	\$123,043.50	\$68.24
11-000-218-600 Supplies and Materials	\$919.00	\$129.18	\$636.19	\$153.63
11-000-218-800 Other Objects	\$9,291.48	\$6,519.20	\$511.13	\$2,261.15
TOTAL	\$2,199,824.54	\$1,101,423.01	\$1,095,265.44	\$3,136.09
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,214,960.96	\$1,097,865.33	\$1,037,623.08	\$79,472.55
11-000-219-105 Sal Secr. & Clerical Asst.	\$301,732.00	\$144,529.60	\$118,900.00	\$38,302.40
11-000-219-320 Purchased Prof. - Ed. Services	\$36,759.50	\$7,220.00	\$8,359.00	\$21,180.50
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$3,000.00	\$0.00	\$55.00	\$2,945.00
11-000-219-600 Supplies and Materials	\$20,740.50	\$14,683.62	\$1,164.99	\$4,891.89
11-000-219-800 Other Objects	\$5,000.00	\$2,133.00	\$455.00	\$2,412.00
TOTAL	\$2,582,192.96	\$1,266,431.55	\$1,166,557.07	\$149,204.34
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,260,849.20	\$726,391.20	\$534,458.00	.00
11-000-221-104 Salaries Other Prof. Staff	\$46,633.00	\$4,200.00	.00	\$42,433.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$369,370.00	\$197,317.66	\$172,051.90	\$0.44
11-000-221-600 Supplies and Materials	\$4,116.00	.00	\$4,116.00	.00
11-000-221-800 Other Objects	\$10,248.58	\$5,823.49	\$62.52	\$4,362.57
TOTAL	\$1,691,216.78	\$933,732.35	\$710,688.42	\$46,796.01
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$821,034.00	\$398,421.90	\$409,281.40	\$13,330.70
11-000-222-600 Supplies and Materials	\$99,297.60	\$76,146.75	\$9,810.08	\$13,340.77
11-000-222-800 Other Objects	\$15,000.00	\$2,333.84	\$2,081.00	\$10,585.16
TOTAL	\$935,331.60	\$476,902.49	\$421,172.48	\$37,256.63
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$15,306.60	\$7,880.00	.00	\$7,426.60
11-000-223-320 Purchased Prof. - Ed. Services	\$83,277.00	\$2,400.00	\$63,246.70	\$17,630.30
11-000-223-500 Other Purchased Services (400-500 series)	\$22,000.00	\$3,094.25	\$13,655.75	\$5,250.00
TOTAL	\$120,583.60	\$13,374.25	\$76,902.45	\$30,306.90
--- Support services-general administration ---				
11-000-230-100 Salaries	\$865,205.64	\$496,199.54	\$340,758.60	\$28,247.50
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$18,200.00	\$13,000.00	.00
11-000-230-331 Legal Services	\$75,000.00	\$54,865.06	\$16,645.02	\$3,489.92
11-000-230-332 Audit Fees	\$52,000.00	\$49,650.00	.00	\$2,350.00
11-000-230-334 Architectural/Engineering Services	\$287,709.14	\$18,063.94	\$149,545.20	\$120,100.00
11-000-230-339 Other Purchased Prof. Svc.	\$23,000.00	\$2,082.50	.00	\$20,917.50
11-000-230-340 Purchased Tech. Services	\$33,750.00	.00	.00	\$33,750.00
11-000-230-530 Communications/Telephone	\$439,317.58	\$155,789.20	\$153,574.67	\$129,953.71
11-000-230-585 BOE Other Purchased Prof. Svc.	\$15,000.00	\$3,705.00	.00	\$11,295.00
11-000-230-590 Other Purchased Services	\$557,508.00	\$427,592.68	\$28,220.61	\$101,686.71
11-000-230-610 General Supplies	\$64,791.74	\$9,320.79	\$6,158.29	\$49,312.66
11-000-230-630 BOE In-House Training/Meeting Supplies	\$12,750.00	\$192.00	.00	\$12,558.00
11-000-230-820 Judgments Agst. School Dist.	\$40,300.16	\$8,968.81	\$319.93	\$31,011.42

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)

STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-230-890 Misc. Expenditures	\$38,639.50	\$8,568.89	\$10,551.92	\$19,518.69
11-000-230-895 BOE Membership Dues and Fees	\$76,000.00	\$62,554.46	.00	\$13,445.54
TOTAL	<u>\$2,612,163.76</u>	<u>\$1,315,752.87</u>	<u>\$718,774.24</u>	<u>\$577,636.65</u>
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,178,983.92	\$1,230,886.82	\$904,978.62	\$43,118.48
11-000-240-104 Salaries Other Prof. Staff	\$520,561.08	\$303,480.08	\$217,081.00	.00
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,072,289.00	\$541,767.46	\$516,331.50	\$14,190.04
11-000-240-1XX Other Salaries	\$3,409.00	\$0.00	\$0.00	\$3,409.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$6,750.00	\$2,908.37	.00	\$3,841.63
11-000-240-500 Other Purchased Services	\$12,299.81	\$2,713.00	\$8,487.00	\$1,099.81
11-000-240-600 Supplies and Materials	\$31,235.24	\$11,886.04	\$12,903.78	\$6,445.42
11-000-240-800 Other Objects	\$108,659.85	\$39,737.87	\$34,388.88	\$34,533.10
TOTAL	<u>\$3,934,187.90</u>	<u>\$2,133,379.64</u>	<u>\$1,694,170.78</u>	<u>\$106,637.48</u>
--- Central Services ---				
11-000-251-100 Salaries	\$683,459.20	\$352,290.87	\$249,640.30	\$81,528.03
11-000-251-330 Purchased Prof. Services	\$35,850.00	\$26,617.19	.00	\$9,232.81
11-000-251-340 Purchased Technical Services	\$2,000.00	.00	.00	\$2,000.00
11-000-251-592 Misc Pur Serv (400-500 series)	\$12,000.00	\$2,329.00	\$4,226.00	\$5,445.00
11-000-251-600 Supplies and Materials	\$17,478.43	\$15,522.15	\$1,318.70	\$637.58
11-000-251-890 Other Objects	\$5,075.00	\$3,640.00	\$645.00	\$790.00
TOTAL	<u>\$755,862.63</u>	<u>\$400,399.21</u>	<u>\$255,830.00</u>	<u>\$99,633.42</u>
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$490,049.52	\$291,374.47	\$194,224.80	\$4,450.25
11-000-252-340 Purchased Technical Services	\$216,195.00	\$113,715.75	\$61,544.63	\$40,934.62
11-000-252-500 Other Pur Serv. (400-500 series)	\$3,750.00	.00	.00	\$3,750.00
11-000-252-600 Supplies and Materials	\$75,000.00	\$21,351.39	\$49,248.09	\$4,400.52
TOTAL	<u>\$784,994.52</u>	<u>\$426,441.61</u>	<u>\$305,017.52</u>	<u>\$53,535.39</u>
TOTAL Cent. Svcs. & Admin IT	<u>\$1,540,857.15</u>	<u>\$826,840.82</u>	<u>\$560,847.52</u>	<u>\$153,168.81</u>
--- Required Maint. for School Facilities ---				
11-000-261-100 Salaries	\$993,985.01	\$551,214.95	\$383,463.95	\$59,306.11
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$791,858.64	\$154,460.82	\$215,020.22	\$422,377.60
11-000-261-610 General Supplies	\$457,278.67	\$102,391.59	\$56,278.04	\$298,009.04
11-000-261-800 Other Objects	\$29,538.62	\$19,039.45	\$4,351.88	\$6,147.29
TOTAL	<u>\$2,272,660.94</u>	<u>\$827,706.81</u>	<u>\$659,114.09</u>	<u>\$785,840.04</u>
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,102,548.71	\$1,771,425.43	\$1,137,173.80	\$193,949.48
11-000-262-107 Salaries of Non-Instructional Aids	\$357,981.33	\$114,300.97	\$149,766.94	\$93,913.42
11-000-262-300 Purchased Prof. & Tech. Svc.	\$61,127.06	\$13,411.00	\$790.00	\$46,926.06
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$140,370.60	\$55,421.60	\$30,729.53	\$54,219.47
11-000-262-490 Other Purchased Property Svc.	\$88,323.20	\$30,637.45	\$45,862.55	\$11,823.20
11-000-262-610 General Supplies	\$134,332.48	\$52,728.05	\$34,281.90	\$47,322.53
11-000-262-621 Energy (Natural Gas)	\$1,013,313.18	\$106,050.97	\$631,299.03	\$275,963.18

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)

STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
11-000-262-622 Energy (Electricity)	\$1,107,355.80	\$426,493.29	\$587,068.05	\$93,794.46
TOTAL	\$6,005,352.36	\$2,570,468.76	\$2,616,971.80	\$817,911.80
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$356,751.45	\$187,419.91	\$117,005.60	\$52,325.94
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$96,118.33	\$9,272.88	\$11,187.06	\$75,658.39
11-000-263-610 General Supplies	\$79,361.91	\$13,969.82	\$12,797.11	\$52,594.98
TOTAL	\$532,231.69	\$210,662.61	\$140,989.77	\$180,579.31
--- Security ---				
11-000-266-100 Salaries	\$725,458.67	\$347,532.17	\$354,051.00	\$23,875.50
11-000-266-300 Purchased Prof. & Technical Services	\$25,954.33	\$7,152.00	\$2,652.00	\$16,150.33
11-000-266-800 Other Objects	\$7,000.00	.00	\$1,284.30	\$5,715.70
TOTAL	\$758,413.00	\$354,684.17	\$357,987.30	\$45,741.53
TOTAL Oper & Maint of Plant Services	\$9,568,657.99	\$3,963,522.35	\$3,775,062.96	\$1,830,072.68
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$488,622.00	\$165,687.07	\$309,226.67	\$13,708.26
11-000-270-160 al Pupil Trans (Bet Home & Sch)-reg	\$1,453,302.57	\$598,945.31	\$776,447.71	\$77,909.55
11-000-270-162 Sal Pupil Trans Other than Bet Home & Sch	\$51,135.00	\$5,949.30	.00	\$45,185.70
11-000-270-350 Management Fee - ESC Transp. Prog.	\$87,200.00	\$29,681.55	\$40,318.45	\$17,200.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$13,400.00	\$5,471.07	\$2,634.57	\$5,294.36
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$488,726.48	\$50,092.61	\$15,036.79	\$423,597.08
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$110,710.00	\$770.00	\$63,607.35	\$46,332.65
11-000-270-517 Contract Svc (reg std) - ESCs	\$280,000.00	\$94,311.55	\$158,713.84	\$26,974.61
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$1,900,000.00	\$808,972.41	\$868,033.98	\$222,993.61
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$376,768.00	\$129,506.00	\$179,452.00	\$67,810.00
11-000-270-610 General Supplies	\$25,628.52	\$10,653.17	\$6,351.69	\$8,623.66
11-000-270-615 Transportation Supplies	\$362,971.44	\$96,949.02	\$113,901.93	\$152,120.49
11-000-270-800 Misc. Expenditures	\$12,539.83	\$6,681.26	\$574.33	\$5,284.24
TOTAL	\$5,651,003.84	\$2,003,670.32	\$2,534,299.31	\$1,113,034.21
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,300,000.00	\$644,881.14	\$655,118.86	.00
11-XXX-XXX-241 Other Retirement Contrib. - PERS	\$1,440,983.71	\$1,301,629.40	.00	\$139,354.31
11-XXX-XXX-250 Unemployment Compensation	\$200,000.00	.00	.00	\$200,000.00
11-XXX-XXX-260 Workman's Compensation	\$809,016.29	\$797,747.00	\$11,269.29	.00
11-XXX-XXX-270 Health Benefits	\$13,780,000.00	\$7,682,321.81	\$5,525,752.25	\$571,925.94
11-XXX-XXX-280 Tuition Reimbursement	\$350,000.00	\$106,000.50	\$243,999.50	.00
11-XXX-XXX-290 Other Employee Benefits	\$550,000.00	\$23,496.03	\$526,503.97	.00
TOTAL	\$18,430,000.00	\$10,556,075.88	\$6,962,643.87	\$911,280.25
Total Undistributed Expenditures	\$62,222,860.37	\$29,435,497.30	\$25,986,355.09	\$6,801,007.98
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	107,325,525.28	\$51,190,889.20	\$46,242,805.07	\$9,891,831.01
TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	107,325,525.28	\$51,190,889.20	\$46,242,805.07	\$9,891,831.01

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2012

*** CAPITAL OUTLAY ***	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
--- EQUIPMENT ---				
Regular programs-instruction				
12-120-100-730 Grades 1-5	\$48,632.00	.00	\$26,133.78	\$22,498.22
12-130-100-730 Grades 6-8	\$99,323.80	\$33,037.00	\$21,357.69	\$44,929.11
Special education - instruction				
12-4XX-100-730 School-spons. & oth instr prog	\$20,700.00	\$8,913.58	\$6,123.28	\$5,663.14
Undistributed expenses				
12-000-100-730 Instruction	\$4,352.00	\$3,500.00	.00	\$852.00
12-000-210-730 Support services-students-reg.	\$58,333.40	\$41,097.73	\$10,365.06	\$6,870.61
12-000-219-730 Support services-students-spec.	\$10,000.00	.00	\$2,396.58	\$7,603.42
12-000-251-730 Central Services	\$4,325.00	.00	\$4,325.00	.00
12-000-252-730 Admin. Info. Tech.	\$93,225.00	.00	\$78,146.75	\$15,078.25
12-000-261-730 Undist. Exp.-Reg. Maint, Schl Facilities	\$20,000.00	.00	\$10,000.00	\$10,000.00
12-000-262-730 Undist. Exp.-Custodial Services	\$56,000.00	\$2,374.90	\$46,124.00	\$7,501.10
12-000-263-730 Undist. Exp.-Care and Upkeep of Grnds	\$50,000.00	.00	\$5,800.00	\$44,200.00
Undist. Exp. - Non-instructional Services				
12-000-270-732 Non-instructional equip.	\$13,000.00	\$10,187.59	.00	\$2,812.41
TOTAL	\$477,891.20	\$99,110.80	\$210,772.14	\$168,008.26
Utilities acquisition and construction services ---				
12-000-4XX-334 Architectural/Engineering Services	\$39,700.00	.00	\$9,600.00	\$30,100.00
12-000-4XX-390 Other Purchased Prof. & Tech Services	\$70,000.00	.00	.00	\$70,000.00
12-000-4XX-450 Construction Services	\$671,804.79	\$111,866.80	\$164,312.39	\$395,625.60
12-000-4XX-8XX Other objects	\$69,915.00	\$69,915.00	.00	.00
Sub Total	\$851,419.79	\$181,781.80	\$173,912.39	\$495,725.60
TOTAL	\$851,419.79	\$181,781.80	\$173,912.39	\$495,725.60
TOTAL CAPITAL OUTLAY EXPENDITURES	\$1,329,310.99	\$280,892.60	\$384,684.53	\$663,733.86

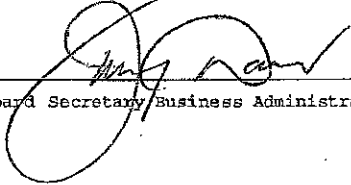
BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 16, 17 & 18)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 7 Month Period Ending 01/31/2012

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
*** EDUCATION STABILIZATION FUND **				
*** GOVERNMENT SERVICES FUND **				
*** EDUCATION JOBS FUND **				
---- Regular Programs - Instruction ---				
18-140-100-101 Grades 9-12 - Teachers Sal.	\$805,590.82	\$805,590.82	.00	.00
TOTAL	\$805,590.82	\$805,590.82	\$0.00	\$0.00
--- Unallocated Benefits ---				
18-000-291-2XX Benefit	\$175,647.54	\$175,647.54	.00	.00
TOTAL	\$175,647.54	\$175,647.54	\$0.00	\$0.00
TOTAL EDUCATION JOBS FUND	\$981,238.36	\$981,238.36	\$0.00	\$0.00
=====				
TOTAL GENERAL FUND EXPENDITURES	109,636,074.63	\$52,453,020.16	\$46,627,489.60	\$10,555,564.87

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
General Fund - Fund 10 (including subfunds 16, 17 & 18)

For 7 Month Period Ending 01/31/2012

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

Items that are not included in Details of the REPORT OF THE SECRETARY

FUND NUMBER	DESCRIPTION	APPROPRIATION	EXPENDITURE	ENCUMBRANCES	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 CS	\$ 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 CS	\$ 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
18-140-100-200	ED JOB FD BEMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

2/2 2:31pm

Page 1

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 7 Month Period Ending 01/31/12

=====

ASSETS AND RESOURCES

=====

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

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

=====

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 7 Month Period Ending 01/31/12

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LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

--- Unappropriated ---

=====

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 7 Month Period Ending 01/31/12

=====

LIABILITIES AND FUND EQUITY

=====

RECAPITULATION OF FUND BALANCE:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Less: Adjust for prior year encumb.	<u>\$0.00</u>	<u>\$0.00</u>	<u></u>

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

ABBOTT Fund - FUND 15
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE
 For 7 Month Period Ending 01/31/12

*** REVENUES/SOURCES OF FUNDS ***

<u>BUDGETED</u>	<u>ACTUAL TO</u>	<u>NOTE: OVER</u>	<u>UNREALIZED</u>
<u>ESTIMATED</u>	<u>DATE</u>	<u>OR (UNDER)</u>	<u>BALANCE</u>
_____	_____	_____	_____
_____	_____	_____	_____
=====	=====	=====	=====
<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>UNREALIZED</u>	

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

Page 5

ABBOTT Fund - FUND 15
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 7 Month Period Ending 01/31/12

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
*** APPROPRIATIONS ***				
--- SPECIAL EDUCATION - INSTRUCTION ---				
--- UNDISTRIBUTED EXPENDITURES ---				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
ABBOTT Fund - Fund 15
Interim Balance Sheet
For 7 Month Period Ending 01/31/12

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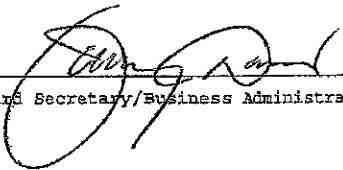
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<u>Appropriations</u>	<u>--Expenditures</u>	<u>--Reserves</u>	<u>Available</u>
			<u>Balance</u>

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
ABBOTT Fund - Fund 15

For 7 Month Period Ending 01/31/12

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 in the Expense Account Files appear to be included in the details of THE REPORT OF THE SECRETARY

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/12

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$298,310.96
	Accounts receivable:		
142	Intergovernmental - Federal	\$131,320.75	
			<u>\$131,320.75</u>
			\$131,320.75

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

301	Estimated Revenues	\$4,325,500.45	
302	Less Revenues	<u>(\$1,610,167.71)</u>	<u>\$2,715,332.74</u>
	Total assets and resources		\$3,144,964.45

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REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 7 Month Period Ending 01/31/12

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LIABILITIES AND FUND EQUITY

=====

--- LIABILITIES ---

421	Accounts Payable		\$75.00
481	Deferred revenues		\$118,976.05
			<hr/>
	TOTAL LIABILITIES		\$119,051.05
			=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$1,846,421.15
601	Appropriations	\$4,325,500.45	
602	Less: Expenditures	\$1,299,587.05	
603	Encumbrances	<u>\$1,846,421.15</u>	<u>(\$3,146,008.20)</u>
			\$1,179,492.25 ✓
			<hr/>
	TOTAL FUND BALANCE		\$3,025,913.40
			<hr/>
	TOTAL LIABILITIES AND FUND EQUITY		\$3,144,964.45
			=====

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 7 Month Period Ending 01/31/12

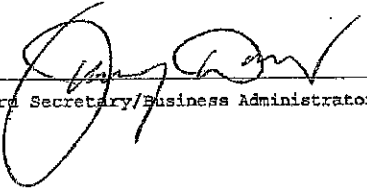
*** REVENUES/SOURCES OF FUNDS ***		BUDGETED	ACTUAL TO	NOTE: OVER	UNREALIZED
		<u>ESTIMATED</u>	<u>DATE</u>	<u>OR (UNDER)</u>	<u>BALANCE</u>
1XXX	From Local Sources	\$482,919.70	\$517,652.70		(\$34,733.00)
3XXX	From State Sources	\$283,776.00	\$153,543.51		\$130,232.49
4XXX	From Federal Sources	\$3,558,804.75	\$938,971.50		\$2,619,833.25
TOTAL REVENUE/SOURCES OF FUNDS		\$4,325,500.45	\$1,610,167.71		\$2,715,332.74
*** EXPENDITURES ***		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE
					<u>BALANCE</u>
LOCAL PROJECTS:		\$482,919.70	\$18,461.50	\$67,868.03	\$396,590.17
STATE PROJECTS:					
	Nonpublic textbooks	\$28,008.00	\$26,331.88	.00	\$1,676.12
	Nonpublic auxiliary services	\$146,502.00	\$61,834.00	\$82,301.00	\$2,367.00
	Nonpublic handicapped services	\$69,259.00	.00	\$69,259.00	.00
	Nonpublic nursing services	\$40,007.00	\$5,246.98	\$34,760.02	.00
TOTAL STATE PROJECTS		\$283,776.00	\$93,412.86	\$186,320.02	\$4,043.12
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$1,121,337.30	\$227,869.42	\$274,786.96	\$618,680.92
	I.D.E.A. Part B (Handicapped)	\$2,008,540.57	\$790,270.71	\$1,173,876.77	\$44,393.09
	NCLB Title II - Part A/D	\$210,799.09	\$63,871.72	\$112,121.53	\$34,805.84
	NCLB Title III - English Language Enhancement	\$48,966.33	\$11,624.61	\$31,447.84	\$5,893.88
	NCLB Title IV	\$163.24	.00	.00	\$163.24
	Vocational Education	\$46,649.00	.00	.00	\$46,649.00
	ARRA/Other (450-469)	\$122,349.22	\$94,076.23	.00	\$28,272.99
TOTAL FEDERAL PROJECTS		\$3,558,804.75	\$1,187,712.69	\$1,592,233.10	\$778,858.96
*** TOTAL EXPENDITURES ***		\$4,325,500.45	\$1,299,587.05	\$1,846,421.15	\$1,179,492.25

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 7 Month Period Ending 01/31/12

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

Special Revenue Fund - Fund 20
For 7 Month Period Ending 01/31/12

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

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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 Balance Sheet
 For 7 Month Period Ending 01/31/12

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$16,428,646.59
	Accounts receivable:		
141	Intergovernmental - State	\$4,733,916.30	
		<hr/>	\$4,733,516.30

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

302	Less Revenues	(\$11,976,061.60)	(\$11,976,061.60)
	Total assets and resources		\$9,186,501.29
			=====

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 7 Month Period Ending 01/31/12

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$15,237,484.00
754	Reserve for encumbrances - Prior Year		\$639,237.78
750,751,752,76X	Other reserves		\$12,797,382.06
601	Appropriations	\$22,926,307.85	
602	Less : Expenditures	\$1,757,613.10	
603	Encumbrances	<u>\$15,875,721.78</u> (<u>\$17,644,334.88</u>)	\$5,281,972.97
	Total Appropriated		<u>\$33,956,076.81</u>

--- Unappropriated ---

	Fund balance		(\$3,348,836.22)
	Budgeted Fund Balance		<u>(\$21,420,739.30)</u>

TOTAL FUND BALANCE \$9,186,501.29

TOTAL LIABILITIES AND FUND EQUITY \$9,186,501.29

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

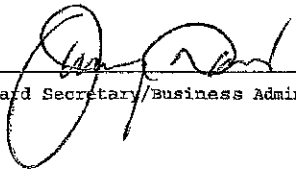
Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 7 Month Period Ending 01/31/12

*** REVENUES/SOURCES OF FUNDS ***	<u>BUDGETED</u> <u>ESTIMATED</u>	<u>ACTUAL TO</u> <u>DATE</u>	<u>NOTE: OVER</u> <u>OR (UNDER)</u>	<u>UNREALIZED</u> <u>BALANCE</u>
5100 Sale of bonds		\$6,712,000.00		(\$6,712,000.00)
3255 Addtl. State Schl Building Aid-RDA Grant		\$5,259,907.00		(\$5,259,907.00)
Other	\$0.00	\$4,154.60		(\$4,154.60)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$11,976,061.60		(\$11,976,061.60)
*** EXPENDITURES ***	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u> <u>BALANCE</u>
--- Facilities acquisition and constr. serv. ---				
30-000-4XX-331 Legal services	\$56,886.42	\$53,886.42	\$3,000.00	.00
30-000-4XX-390 Other purchased prof. & tech. serv.	\$1,393,315.00	\$248,604.25	\$510,397.75	\$534,313.00
30-000-4XX-450 Construction services	\$20,359,149.85	\$1,419,662.70	\$15,261,775.30	\$3,677,711.85
30-000-4XX-800 Other objects	\$1,116,956.58	\$45,459.73	\$1,548.73	\$1,069,948.12
Total fac.acq.and constr. serv.	\$22,926,307.85	\$1,767,613.10	\$15,876,721.78	\$5,281,972.97
TOTAL EXPENDITURES	\$22,926,307.85	\$1,767,613.10	\$15,876,721.78	\$5,281,972.97
*** TOTAL EXPENDITURES AND TRANSFERS	\$22,926,307.85	\$1,767,613.10	\$15,876,721.78	\$5,281,972.97

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

Capital Projects Fund - Fund 30
For 7 Month Period Ending 01/31/12

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