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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
General Fund - Fund 10 (including subfunds 18 & 19)
Interim Balance Sheet
For 11 Month Period Ending 05/31/2014

ASSETS AND RESOURCES

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

101	Cash in bank		\$17,389,600.64
116	Capital reserve Account		\$6,230,118.00
117	Maint. Reserve Account		\$2,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
121	Tax levy receivable		\$7,000,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$3,809,095.18	
153,154	Other (net of est uncollectible of \$ _____)	\$20,529.80	\$3,829,624.98

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

301	Estimated Revenues	111,466,843.00	
302	Less Revenues	(111,873,513.54)	
			(\$406,670.54)

Total assets and resources

\$37,092,673.08

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 11 Month Period Ending 05/31/2014

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

421	Accounts Payable	\$4,300.00
	Other current liabilities	\$366,361.02
	TOTAL LIABILITIES	\$370,661.02

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$13,135,807.02
754	Reserve for Encumbrance - Prior Year	\$101,814.79
	Reserved fund balance:	
761	Capital reserve account -	\$6,230,118.00
		\$6,230,118.00
756	Reserve for Current Expense Emergencies	\$1,000,000.00
		\$1,000,000.00
764	Reserve for Maintenance	\$2,050,000.00
		\$2,050,000.00

603	Appropriations	120,727,164.73
	Less : Expenditures	100,592,062.42
	Encumbrances	\$13,237,621.81 (113,829,684.23)
		\$6,897,480.50

	Total Appropriated	\$29,415,220.31
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--- Unappropriated ---

770	Unreserved Fund Balance -	\$13,515,720.02
303	Budgeted Fund Balance	(\$6,208,928.27)
		\$6,306,791.75

	TOTAL FUND BALANCE	\$36,722,012.06
	TOTAL LIABILITIES AND FUND EQUITY	\$37,092,673.08

BOARD OF EDUCATION TOWNSHIP OF UNION
 General Fund - Fund 10 (including subfunds 18 & 19)
 Interim Balance Sheet
 For 11 Month Period Ending 05/31/2014

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	120,727,164.73	113,829,684.23	\$6,897,480.50
Revenues	(111,466,843.00)	(111,873,513.54)	\$406,670.54
	<u>\$9,260,321.73</u>	<u>\$1,956,170.69</u>	<u>\$7,304,151.04</u>
Less: Adjust for prior year encumb.	(\$3,051,393.46)	(\$3,051,393.46)	
Budgeted Fund Balance	<u>\$6,208,928.27</u>	<u>(\$1,095,222.77)</u>	<u>\$7,304,151.04</u>

Recapitulation of Budgeted Fund Balance by Subfund

Fund 10 (includes 10, 11, 12, and 13)	\$6,208,928.27	(\$1,095,222.77)	\$7,304,151.04
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$6,208,928.27</u>	<u>(\$1,095,222.77)</u>	<u>\$7,304,151.04</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/2014

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	\$80,247,604.00	\$80,554,033.05		(\$306,429.05)
3XXX From State Sources	\$31,133,507.00	\$31,184,237.50		(\$50,730.50)
4XXX From Federal Sources	\$85,732.00	\$135,242.99		(\$49,510.99)
TOTAL REVENUE/SOURCES OF FUNDS	111,466,843.00	111,873,513.54		(\$406,670.54)
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---				
11-1XX-100-XXX Regular Programs - Instruction	\$36,667,533.53	\$32,796,077.75	\$3,465,140.62	\$406,315.16
11-2XX-100-XXX Special Education - Instruction	\$8,899,021.49	\$7,941,462.81	\$860,209.31	\$97,349.37
11-230-100-XXX Basic Skills - Remedial Instruction	\$2,151,355.16	\$1,890,630.62	\$247,822.34	\$12,902.20
11-240-100-XXX Bilingual Education - Instruction	\$547,116.20	\$490,481.50	\$56,634.70	\$0.00
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$33,977.67	\$14,606.22	\$3,537.00	\$15,834.45
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$218,472.00	\$102,515.73	\$2,300.00	\$113,656.27
11-402-100-XXX School-Spons. Athletics - Instruction	\$981,863.79	\$666,870.84	\$61,304.75	\$253,688.20
11-4XX-100-XXX Other Instrc. Programs - Instruction	\$24,400.00	\$3,615.96	\$0.00	\$20,784.04
--- UNDISTRIBUTED EXPENDITURES ---				
11-000-100-XXX Instruction	\$8,709,277.49	\$6,050,174.26	\$1,891,607.57	\$767,495.66
11-000-211-XXX Attendance and Social Work Services	\$315,414.93	\$247,605.63	\$45,013.80	\$22,795.50
11-000-213-XXX Health Services	\$1,082,297.22	\$958,148.39	\$93,118.59	\$31,030.24
11-000-216-XXX Speech, OT,PT & Related Svcs	\$1,625,269.42	\$1,250,979.23	\$305,194.83	\$69,095.36
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$1,183,447.58	\$1,073,952.16	\$109,495.42	\$0.00
11-000-218-XXX Guidance	\$2,238,085.21	\$1,978,498.09	\$254,344.67	\$5,242.45
11-000-219-XXX Child Study Teams	\$2,877,220.63	\$2,482,451.94	\$366,880.04	\$27,888.65
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,151,776.50	\$1,892,969.42	\$136,865.34	\$121,941.74
11-000-222-XXX Educational Media Serv/School Library	\$968,533.98	\$840,027.53	\$102,171.60	\$26,334.85
11-000-223-XXX Instructional Staff Training Services	\$151,890.00	\$112,643.34	\$18,061.24	\$21,185.42
11-000-230-XXX Supp. Serv.-General Administration	\$2,936,969.87	\$2,217,629.74	\$251,963.53	\$467,376.60
11-000-240-XXX Supp. Serv.-School Administration	\$4,232,291.59	\$3,544,789.03	\$264,987.77	\$422,514.79
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$1,778,620.52	\$1,475,240.99	\$87,557.67	\$215,821.86
11-000-261-XXX Require Maint. for School Facilities	\$2,773,034.09	\$2,145,202.54	\$379,227.79	\$248,603.76
11-000-262-XXX Custodial Services	\$6,629,183.46	\$5,472,788.79	\$601,718.52	\$554,676.15
11-000-263-XXX Care and Upkeep of Grounds	\$401,271.93	\$346,870.59	\$31,459.45	\$22,941.89
11-000-266-XXX Security	\$1,180,671.70	\$1,055,213.72	\$105,920.11	\$19,537.87
11-000-270-XXX Student Transportation Services	\$5,614,841.98	\$3,972,847.46	\$1,141,620.66	\$500,373.86
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$20,425,671.53	\$17,007,631.74	\$1,875,965.22	\$1,542,074.57
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS	116,799,509.47	\$98,031,926.02	\$12,760,122.54	\$6,007,460.91

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 11 Month Period Ending 05/31/2014

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$1,435,660.77	\$968,659.66	\$353,512.52	\$113,488.59
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$2,491,994.49	\$1,591,476.74	\$123,986.75	\$776,531.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$3,927,655.26	\$2,560,136.40	\$477,499.27	\$890,019.59
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL GENERAL FUND EXPENDITURES	120,727,164.73	100,592,062.42	\$13,237,621.81	\$6,897,480.50
	<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 11 Month Period Ending 05/31/2014

	ESTIMATED	ACTUAL	UNREALIZED	
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$80,060,772.00	\$80,060,772.00	.00
1310	Tuition from Individuals	\$100,000.00	\$118,271.80	(\$18,271.80)
1320	Tuition from LEAs Within State		\$102,090.86	(\$102,090.86)
1410	Transp Fees from Individuals		\$7,657.00	(\$7,657.00)
1910	Rents and Royalties		\$39,131.00	(\$39,131.00)
1XXX	Miscellaneous	\$86,832.00	\$226,110.39	(\$139,278.39)
	TOTAL	\$80,247,604.00	\$80,554,033.05	(\$306,429.05)
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$256,269.00	\$256,269.00	.00
3131	Extraordinary Aid	\$500,000.00	\$500,000.00	.00
3132	Categorical Special Education Aid	\$4,542,770.00	\$4,562,660.00	(\$19,890.00)
3176	Equalization	\$25,485,237.00	\$25,516,077.50	(\$30,840.50)
3177	Categorical Security	\$349,231.00	\$349,231.00	.00
	TOTAL	\$31,133,507.00	\$31,184,237.50	(\$50,730.50)
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$85,732.00	\$135,242.99	(\$49,510.99)
	TOTAL	\$85,732.00	\$135,242.99	(\$49,510.99)
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	111,466,843.00	111,873,513.54	(\$406,670.54)

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 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$445,967.66	\$396,631.66	\$45,206.00	\$4,130.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,717,060.40	\$1,541,347.50	\$169,155.40	\$6,557.50
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,062,080.61	\$10,876,146.22	\$1,181,026.35	\$4,908.04
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,777,495.05	\$6,951,130.53	\$739,731.52	\$86,633.00
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$11,173,067.12	\$9,936,723.69	\$1,082,112.77	\$154,230.66
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$124,893.89	\$117,293.23	\$0.00	\$7,600.66
11-150-100-320 Purchased Prof.-Ed. Services	\$95,970.00	\$37,279.16	\$53,011.84	\$5,679.00
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$752,624.00	\$662,007.21	\$78,169.10	\$12,447.69
11-190-100-340 Purchased Technical Services	\$34,581.00	\$22,349.00	.00	\$12,232.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$386,966.33	\$314,766.83	\$50,967.95	\$21,231.55
11-190-100-610 General Supplies	\$1,321,718.69	\$1,182,557.99	\$65,364.19	\$73,796.51
11-190-100-640 Textbooks	\$775,108.78	\$757,844.73	\$395.50	\$16,868.55
TOTAL	\$36,667,533.53	\$32,796,077.75	\$3,465,140.62	\$406,315.16
SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$102,680.00	\$92,412.00	\$10,268.00	\$0.00
11-202-100-106 Other Salaries for Instruction	\$24,698.00	\$17,288.60	\$6,174.50	\$1,234.90
11-202-100-610 General Supplies	\$5,122.45	\$4,154.35	\$416.86	\$551.24
TOTAL	\$132,500.45	\$113,854.95	\$16,859.36	\$1,786.14
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$399,490.04	\$360,535.54	\$38,529.50	\$425.00
11-204-100-106 Other Salaries for Instruction	\$151,832.00	\$132,443.00	\$14,405.00	\$4,984.00
11-204-100-610 General Supplies	\$5,600.00	\$5,175.28	.00	\$424.72
TOTAL	\$556,922.04	\$498,153.82	\$52,934.50	\$5,833.72
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$326,070.51	\$293,801.70	\$32,211.30	\$57.51
11-209-100-106 Other Salaries for Instruction	\$187,325.89	\$187,325.89	.00	.00
11-209-100-610 General supplies	\$6,200.00	\$3,959.49	\$500.00	\$1,740.51
TOTAL	\$519,596.40	\$485,087.08	\$32,711.30	\$1,798.02
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$226,046.00	\$185,441.40	\$20,604.60	\$20,000.00
11-212-100-106 Other Salaries for Instruction	\$45,343.71	\$20,045.70	\$2,227.30	\$23,070.71
11-212-100-610 General supplies	\$8,991.27	\$5,639.89	\$2,769.91	\$581.47
TOTAL	\$280,380.98	\$211,126.99	\$25,601.81	\$43,652.18
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,433,482.38	\$5,751,876.72	\$681,605.66	\$0.00
11-213-100-106 Other Salaries for Instruction	\$180,882.09	\$161,936.15	\$6,702.75	\$12,243.19
11-213-100-610 General supplies	\$18,310.80	\$17,149.48	.00	\$1,161.32

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-640 Textbooks	\$122.00	.00	.00	\$122.00
TOTAL	\$6,632,797.27	\$5,930,962.35	\$688,308.41	\$13,526.51
Autism:				
11-214-100-101 Salaries of Teachers	\$185,281.46	\$179,512.81	\$5,342.95	\$425.70
11-214-100-106 Other Salaries for Instruction	\$48,263.65	\$48,263.65	.00	.00
11-214-100-610 General Supplies	\$21,293.17	\$19,478.63	\$359.99	\$1,454.55
TOTAL	\$254,838.28	\$247,255.09	\$5,702.94	\$1,880.25
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$197,958.56	\$174,667.96	\$18,757.30	\$4,533.30
11-215-100-106 Other Salaries for Instruction	\$122,750.00	\$110,957.40	\$11,792.60	.00
11-215-100-600 General Supplies	\$6,000.00	\$1,109.55	.00	\$4,890.45
TOTAL	\$326,708.56	\$286,734.91	\$30,549.90	\$9,423.75
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$124,840.51	\$121,802.32	\$3,038.19	\$0.00
11-216-100-106 Other Salaries for Instruction	\$68,437.00	\$46,485.30	\$4,502.90	\$17,448.80
11-216-100-600 General Supplies	\$2,000.00	.00	.00	\$2,000.00
TOTAL	\$195,277.51	\$168,287.62	\$7,541.09	\$19,448.80
TOTAL SPECIAL ED - INSTRUCTION	\$8,899,021.49	\$7,941,462.81	\$860,209.31	\$97,349.37
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,151,355.16	\$1,890,630.62	\$247,822.34	\$12,902.20
TOTAL	\$2,151,355.16	\$1,890,630.62	\$247,822.34	\$12,902.20
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$547,116.20	\$490,481.50	\$56,634.70	\$0.00
TOTAL	\$547,116.20	\$490,481.50	\$56,634.70	\$0.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$18,903.00	\$1,881.00	\$3,537.00	\$13,485.00
11-3XX-100-610 General Supplies	\$15,074.67	\$12,725.22	\$0.00	\$2,349.45
TOTAL	\$33,977.67	\$14,606.22	\$3,537.00	\$15,834.45
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$184,798.00	\$85,513.00	.00	\$99,285.00
11-401-100-600 Supplies and Materials	\$596.00	.00	.00	\$596.00
11-401-100-800 Other Objects	\$33,078.00	\$17,002.73	\$2,300.00	\$13,775.27
TOTAL	\$218,472.00	\$102,515.73	\$2,300.00	\$113,656.27
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$655,814.32	\$419,624.46	.00	\$236,189.86
11-402-100-500 Purchased Services (300-500 series)	\$149,019.68	\$108,761.60	\$30,671.68	\$9,586.40
11-402-100-600 Supplies and Materials	\$154,239.79	\$123,892.93	\$24,833.07	\$5,513.79
11-402-100-800 Other Objects	\$22,790.00	\$14,591.85	\$5,800.00	\$2,398.15
TOTAL	\$981,863.79	\$666,870.84	\$61,304.75	\$253,688.20

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$24,400.00	\$3,615.96	\$0.00	\$20,784.04
TOTAL	\$24,400.00	\$3,615.96	\$0.00	\$20,784.04
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$24,400.00	\$3,615.96	\$0.00	\$20,784.04
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$39,000.00	\$13,757.54	\$10,496.96	\$14,745.50
11-000-100-562 Tuition to Other LEAs within State Special	\$4,371,517.83	\$2,950,936.79	\$1,156,897.79	\$263,683.25
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$789,394.00	\$458,200.00	\$202,800.00	\$128,394.00
11-000-100-564 Tuition to Co.Voc.School Dist.-spec.	\$100,000.00	\$59,200.00	\$32,800.00	\$8,000.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$139,578.00	\$35,802.00	\$3,978.00	\$99,798.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$2,914,251.21	\$2,310,782.48	\$350,594.82	\$252,873.91
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$64,287.45	\$48,179.45	\$16,107.00	\$1.00
11-000-100-568 Tuition - State Facilities	\$171,560.00	\$154,404.00	\$17,156.00	.00
11-000-100-569 Tuition - Other	\$119,689.00	\$18,912.00	\$100,777.00	.00
TOTAL	\$8,709,277.49	\$6,050,174.26	\$1,891,607.57	\$767,495.66
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$232,598.00	\$193,620.95	\$16,313.80	\$22,663.25
11-000-211-300 Purchased Prof. & Tech. Svc.	\$82,000.00	\$53,300.00	\$28,700.00	.00
11-000-211-800 Other Objects	\$816.93	\$684.68	.00	\$132.25
TOTAL	\$315,414.93	\$247,605.63	\$45,013.80	\$22,795.50
--- Health services ---				
11-000-213-100 Salaries	\$859,151.56	\$766,006.60	\$80,773.40	\$12,371.56
11-000-213-175 Salaries of Social Service Coordinators	\$155,135.40	\$136,403.10	\$3,201.52	\$15,530.78
11-000-213-300 Purchased Prof. & Tech. Svc.	\$45,094.70	\$35,221.83	\$9,143.67	\$729.20
11-000-213-600 Supplies and Materials	\$22,915.56	\$20,516.86	.00	\$2,398.70
TOTAL	\$1,082,297.22	\$958,148.39	\$93,118.59	\$31,030.24
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,336,719.97	\$1,195,713.02	\$125,608.08	\$15,398.87
11-000-216-320 Purchased Prof. Ed. Services	\$257,280.55	\$32,895.45	\$172,423.55	\$51,961.55
11-000-216-600 Supplies and Materials	\$31,268.90	\$22,370.76	\$7,163.20	\$1,734.94
TOTAL	\$1,625,269.42	\$1,250,979.23	\$305,194.83	\$69,095.36
--- Other support services - Students - Extra Srvc ---				
11-000-217-100 Salaries	\$1,183,447.58	\$1,073,952.16	\$109,495.42	.00
TOTAL	\$1,183,447.58	\$1,073,952.16	\$109,495.42	\$0.00
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,891,115.30	\$1,708,493.86	\$182,621.44	.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$287,489.00	\$258,944.14	\$25,812.54	\$2,732.32
11-000-218-600 Supplies and Materials	\$49,219.00	\$1,991.13	\$45,910.69	\$1,317.18
11-000-218-800 Other Objects	\$10,261.91	\$9,068.96	.00	\$1,192.95
TOTAL	\$2,238,085.21	\$1,978,498.09	\$254,344.67	\$5,242.45

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,412,736.63	\$2,139,318.05	\$272,766.54	\$652.04
11-000-219-105 Sal Secr. & Clerical Asst.	\$299,931.00	\$273,530.10	\$26,400.50	\$0.40
11-000-219-320 Purchased Prof. - Ed. Services	\$118,748.00	\$35,771.00	\$62,918.00	\$20,059.00
11-000-219-592 Misc Purch Ser (400-500 O/than Resid costs)	\$2,805.00	\$0.00	\$2,474.99	\$330.01
11-000-219-600 Supplies and Materials	\$38,000.00	\$32,610.79	\$2,320.01	\$3,069.20
11-000-219-800 Other Objects	\$5,000.00	\$1,222.00	.00	\$3,778.00
TOTAL	\$2,877,220.63	\$2,482,451.94	\$366,880.04	\$27,888.65
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,664,363.00	\$1,511,225.39	\$78,590.99	\$74,546.62
11-000-221-104 Salaries Other Prof. Staff	\$64,500.00	\$26,700.00	.00	\$37,800.00
11-000-221-105 Sal Secr. & Clerical Asst.	\$280,268.00	\$253,116.10	\$27,151.90	.00
11-000-221-600 Supplies and Materials	\$126,459.95	\$89,936.94	\$31,122.45	\$5,400.56
11-000-221-800 Other Objects	\$16,185.55	\$11,990.99	.00	\$4,194.56
TOTAL	\$2,151,776.50	\$1,892,969.42	\$136,865.34	\$121,941.74
--- Educational media serv./sch. library ---				
11-000-222-100 Salaries	\$873,860.00	\$753,261.04	\$102,171.60	\$18,427.36
11-000-222-600 Supplies and Materials	\$81,588.98	\$73,711.49	.00	\$7,877.49
11-000-222-800 Other Objects	\$13,085.00	\$13,055.00	.00	\$30.00
TOTAL	\$968,533.98	\$840,027.53	\$102,171.60	\$26,334.85
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$31,140.00	\$14,534.58	.00	\$16,605.42
11-000-223-320 Purchased Prof. - Ed. Services	\$90,430.00	\$85,000.00	\$3,045.00	\$2,385.00
11-000-223-500 Other Purchased Services (400-500 series)	\$30,320.00	\$13,108.76	\$15,016.24	\$2,195.00
TOTAL	\$151,890.00	\$112,643.34	\$18,061.24	\$21,185.42
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,101,157.00	\$995,866.87	\$64,296.44	\$40,993.69
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$28,600.00	\$2,600.00	.00
11-000-230-331 Legal Services	\$256,686.40	\$115,003.80	\$59,996.20	\$81,686.40
11-000-230-332 Audit Fees	\$56,000.00	\$54,575.00	.00	\$1,425.00
11-000-230-334 Architectural/Engineering Services	\$63,564.45	\$27,652.00	\$23,500.00	\$12,412.45
11-000-230-339 Other Purchased Prof. Svc.	\$21,360.00	\$8,115.00	\$2,500.00	\$10,745.00
11-000-230-340 Purchased Tech. Services	\$5,000.00	.00	.00	\$5,000.00
11-000-230-530 Communications/Telephone	\$455,492.03	\$309,861.38	\$55,769.52	\$89,861.13
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,000.00	\$4,268.00	\$498.00	\$7,234.00
11-000-230-590 Other Purchased Services	\$591,083.99	\$516,500.61	\$21,980.36	\$52,603.02
11-000-230-610 General Supplies	\$62,560.00	\$18,858.23	\$6,403.24	\$37,298.53
11-000-230-630 BOE In-House Training/Meeting Supplies	\$7,500.00	\$628.56	\$777.49	\$6,093.95
11-000-230-820 Judgments Agst. School Dist.	\$88,000.00	\$15,152.49	.00	\$72,847.51
11-000-230-890 Misc. Expenditures	\$150,366.00	\$95,291.65	\$13,642.28	\$41,432.07
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$27,256.15	.00	\$7,743.85
TOTAL	\$2,936,969.87	\$2,217,629.74	\$251,963.53	\$467,376.60
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,420,721.00	\$2,142,399.70	\$112,772.80	\$165,548.50

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-240-104 Salaries Other Prof. Staff	\$355,519.00	\$272,439.96	\$20,195.34	\$62,883.70
11-000-240-105 Sal Secr. & Clerical Asst.	\$1,179,881.00	\$1,004,373.46	\$109,980.44	\$65,527.10
11-000-240-1XX Other Salaries	\$21,930.00	\$14,183.00	\$0.00	\$7,747.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$55,100.00	\$4,565.00	.00	\$50,535.00
11-000-240-500 Other Purchased Services	\$14,000.00	\$5,245.87	\$6,337.21	\$2,416.92
11-000-240-600 Supplies and Materials	\$49,126.55	\$39,165.36	\$2,425.54	\$7,535.65
11-000-240-800 Other Objects	\$136,014.04	\$62,416.68	\$13,276.44	\$60,320.92
TOTAL	\$4,232,291.59	\$3,544,789.03	\$264,987.77	\$422,514.79
--- Central Services ---				
11-000-251-100 Salaries	\$782,412.00	\$647,095.54	\$26,334.32	\$108,982.14
11-000-251-330 Purchased Prof. Services	\$102,460.96	\$36,825.69	\$1,936.35	\$63,698.92
11-000-251-340 Purchased Technical Services	\$3,000.00	.00	.00	\$3,000.00
11-000-251-592 Misc Pur Serv (400-500 series)	\$16,000.00	\$9,065.00	\$618.00	\$6,317.00
11-000-251-600 Supplies and Materials	\$24,475.00	\$19,064.32	\$1,268.99	\$4,141.69
11-000-251-890 Other Objects	\$13,555.00	\$12,725.01	.00	\$829.99
TOTAL	\$941,902.96	\$724,775.56	\$30,157.66	\$186,969.74
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$526,100.00	\$475,777.70	\$40,407.44	\$9,914.86
11-000-252-340 Purchased Technical Services	\$177,416.00	\$153,399.52	\$16,693.57	\$7,322.91
11-000-252-500 Other Pur Serv. (400-500 series)	\$4,059.56	.00	.00	\$4,059.56
11-000-252-600 Supplies and Materials	\$126,142.00	\$119,788.21	\$299.00	\$6,054.79
11-000-252-800 Other Objects	\$3,000.00	\$1,500.00	.00	\$1,500.00
TOTAL	\$836,717.56	\$750,465.43	\$57,400.01	\$28,852.12
TOTAL Cent. Svcs. & Admin IT	\$1,778,620.52	\$1,475,240.99	\$87,557.67	\$215,821.86
--- Required Maint. for School Facilities ---				
11-000-261-100 Salaries	\$1,085,163.16	\$921,855.64	\$90,297.56	\$73,009.96
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$1,211,453.15	\$835,875.47	\$259,260.63	\$116,317.05
11-000-261-610 General Supplies	\$436,827.78	\$357,974.35	\$20,902.55	\$57,950.88
11-000-261-800 Other Objects	\$39,590.00	\$29,497.08	\$8,767.05	\$1,325.87
TOTAL	\$2,773,034.09	\$2,145,202.54	\$379,227.79	\$248,603.76
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,509,892.77	\$3,115,759.53	\$198,531.33	\$195,601.91
11-000-262-107 Salaries of Non-Instructional Aids	\$448,689.50	\$258,729.23	.00	\$189,960.27
11-000-262-300 Purchased Prof. & Tech. Svc.	\$36,893.00	\$26,371.00	\$790.00	\$9,732.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$173,313.59	\$110,744.82	\$60,445.93	\$2,122.84
11-000-262-490 Other Purchased Property Svc.	\$121,589.45	\$83,528.80	\$16,068.92	\$21,991.73
11-000-262-610 General Supplies	\$269,282.88	\$232,773.10	\$15,865.44	\$20,644.34
11-000-262-621 Energy (Natural Gas)	\$750,000.00	\$720,047.88	\$22,192.14	\$7,759.98
11-000-262-622 Energy (Electricity)	\$1,319,522.27	\$924,834.43	\$287,824.76	\$106,863.08
TOTAL	\$6,629,183.46	\$5,472,788.79	\$601,718.52	\$554,676.15
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$338,517.23	\$311,946.79	\$18,313.70	\$8,256.74

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$9,639.00	\$2,085.78	\$3,350.00	\$4,203.22
11-000-263-610 General Supplies	\$53,115.70	\$32,838.02	\$9,795.75	\$10,481.93
TOTAL	\$401,271.93	\$346,870.59	\$31,459.45	\$22,941.89
--- Security ---				
11-000-266-100 Salaries	\$949,762.70	\$852,476.84	\$83,325.27	\$13,960.59
11-000-266-300 Purchased Prof. & Technical Services	\$208,909.00	\$185,122.37	\$22,082.13	\$1,704.50
11-000-266-610 General Supplies	\$16,000.00	\$13,858.00	.00	\$2,142.00
11-000-266-800 Other Objects	\$6,000.00	\$3,756.51	\$512.71	\$1,730.78
TOTAL	\$1,180,671.70	\$1,055,213.72	\$105,920.11	\$19,537.87
TOTAL Oper & Maint of Plant Services	\$10,984,161.18	\$9,020,075.64	\$1,118,325.87	\$845,759.67
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$611,694.90	\$319,638.51	\$292,056.39	.00
11-000-270-160 Sal Pupil Trans (Bet Home & Sch)-reg	\$1,450,530.16	\$1,070,163.22	\$361,539.10	\$18,827.84
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$20,000.00	\$12,938.72	.00	\$7,061.28
11-000-270-350 Management Fee - ESC Transp. Prog.	\$88,051.71	\$80,657.47	\$7,394.24	.00
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$16,984.00	\$4,745.00	.00	\$12,239.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$264,203.89	\$67,828.96	\$4,180.00	\$192,194.93
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$119,007.50	\$8,465.00	\$85,027.44	\$25,515.06
11-000-270-517 Contract Svc (reg std) - ESCs	\$310,822.45	\$285,682.53	\$25,139.92	.00
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$1,919,963.74	\$1,750,906.76	\$164,210.98	\$4,846.00
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$380,000.00	\$152,732.00	\$138,005.01	\$89,262.99
11-000-270-610 General Supplies	\$34,108.50	\$18,275.65	\$6,231.09	\$9,601.76
11-000-270-615 Transportation Supplies	\$389,700.13	\$197,623.60	\$56,244.49	\$135,832.04
11-000-270-800 Misc. Expenditures	\$9,775.00	\$3,190.04	\$1,592.00	\$4,992.96
TOTAL	\$5,614,841.98	\$3,972,847.46	\$1,141,620.66	\$500,373.86
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,431,171.53	\$1,264,367.06	\$125,610.31	\$41,194.16
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,605,000.00	\$1,426,367.72	.00	\$178,632.28
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$25,000.00	\$20,735.32	\$4,264.68	.00
11-XXX-XXX-250 Unemployment Compensation	\$50,000.00	\$50,000.00	.00	.00
11-XXX-XXX-260 Workman's Compensation	\$825,000.00	\$759,283.40	.00	\$65,716.60
11-XXX-XXX-270 Health Benefits	\$15,725,000.00	\$13,366,488.44	\$1,545,337.45	\$813,174.11
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$49,247.22	\$200,752.78	.00
11-XXX-XXX-290 Other Employee Benefits	\$514,500.00	\$71,142.58	.00	\$443,357.42
TOTAL	\$20,425,671.53	\$17,007,631.74	\$1,875,965.22	\$1,542,074.57
Total Undistributed Expenditures	\$67,275,769.63	\$54,125,664.59	\$8,063,173.82	\$5,086,931.22
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	116,799,509.47	\$98,031,926.02	\$12,760,122.54	\$6,007,460.91
* TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	116,799,509.47	\$98,031,926.02	\$12,760,122.54	\$6,007,460.91

BOARD OF EDUCATION TOWNSHIP OF UNION
 GENERAL FUND - FUND 10 (including subfunds 18 & 19)
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Regular programs-instruction				
12-120-100-730 Grades 1-5	\$261,980.55	\$253,443.51	.00	\$8,537.04
12-130-100-730 Grades 6-8	\$60,513.00	\$43,784.00	\$11,769.00	\$4,960.00
12-140-100-730 Grades 9-12	\$50,204.00	\$35,782.00	\$13,620.00	\$802.00
Special education - instruction				
12-4XX-100-730 School-spons. & oth instr prog	\$36,406.56	\$30,370.42	\$4,565.00	\$1,471.14
Undistributed expenses				
12-000-100-730 Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730 Support services-students-reg.	\$32,711.48	\$18,985.63	\$9,560.88	\$4,164.97
12-000-219-730 Support services-students-spec.	\$10,000.00	\$4,580.95	.00	\$5,419.05
12-000-252-730 Admin. Info. Tech.	\$153,182.00	\$95,954.14	\$52,942.77	\$4,285.09
12-000-261-730 Undist. Exp.-Req. Maint. Schl Facilities	\$78,420.70	\$32,515.04	\$39,030.02	\$6,875.64
12-000-262-730 Undist. Exp.-Custodial Services	\$65,059.18	\$32,757.44	\$28,881.04	\$3,420.70
12-000-263-730 Undist. Exp.-Care and Upkeep of Grnds	\$117,338.48	\$94,215.93	.00	\$23,122.55
12-000-266-730 Undist. Exp.-Security	\$108,780.50	\$108,780.50	.00	.00
Undist. Exp. - Non-instructional Services				
12-000-270-732 Non-instructional equip.	\$45,950.00	.00	.00	\$45,950.00
12-000-270-733 School buses - regular	\$411,789.32	\$217,490.10	\$193,143.81	\$1,155.41
TOTAL	\$1,435,660.77	\$968,659.66	\$353,512.52	\$113,488.59
--- Facilities acquisition and construction services ---				
12-000-400-334 Architectural/Engineering Services	\$147,310.00	\$79,524.00	\$34,695.00	\$33,091.00
12-000-400-450 Construction Services	\$2,168,239.49	\$1,410,492.74	\$89,291.75	\$668,455.00
12-000-400-800 Other objects	\$20,000.00	.00	.00	\$20,000.00
12-000-400-896 Assmt for Debt Service on SDA Funding	\$156,445.00	\$101,460.00	.00	\$54,985.00
Sub Total	\$2,491,994.49	\$1,591,476.74	\$123,986.75	\$776,531.00
TOTAL	\$2,491,994.49	\$1,591,476.74	\$123,986.75	\$776,531.00
TOTAL CAPITAL OUTLAY EXPENDITURES	\$3,927,655.26	\$2,560,136.40	\$477,499.27	\$890,019.59

BOARD OF EDUCATION TOWNSHIP OF UNION
GENERAL FUND - FUND 10 (including subfunds 18 & 19)
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2014

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	120,727,164.73	100,592,062.42	\$13,237,621.81	\$6,897,480.50

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 11 Month Period Ending 05/31/2014

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

Board Secretary/Business Administrator

Date

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

ACCOUNT NUMBER	DESCRIPTION	APPROPRIATION	EXPENDITURE	ENCUMBERANCES	AVAILABLE BALANCE
00-262-620	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
999-999-999	EARNED INCOME CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
School-Based Budget - Fund 15
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

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ASSETS AND RESOURCES

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--- ASSETS ---

--- RESOURCES ---

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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
School-Based Budget - Fund 15
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

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
School-Based Budget - Fund 15
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

LIABILITIES AND FUND EQUITY

RECAPITULATION OF FUND BALANCE:

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

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

School-Based Budget - Fund 15
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE
For 11 Month Period Ending 05/31/14

*** REVENUES/SOURCES OF FUNDS ***

BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
ESTIMATED	ACTUAL	UNREALIZED	
_____	_____	_____	

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

School-Based Budget - FUND 15
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/14

	Appropriations	Expenditures	Encumbrances	Available Balance
*** APPROPRIATIONS ***				
--- SPECIAL EDUCATION - INSTRUCTION ---				
--- UNDISTRIBUTED EXPENDITURES ---				

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
School-Based Budget - Fund 15
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

CAPITAL OUTLAY

Appropriations	Expenditures	Encumbrances	Available Balance
<u> </u>	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY CERTIFICATION PAGE
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
School-Based Budget - Fund 15

For 11 Month Period Ending 05/31/14

I, _____, Board Secretary/Business Administrator
certify that no line item account has encumbrances and expenditures,
which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(c)3.

Board Secretary/Business Administrator

Date

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

6/3 2:07pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 11 Month Period Ending 05/31/14

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		(\$665,321.77)
	Accounts receivable:		
142	Intergovernmental - Federal	\$301.84	

			\$301.84

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

301	Estimated Revenues	\$4,426,729.81	
302	Less Revenues	(\$2,257,364.12)	

			\$2,169,365.69

	Total assets and resources		\$1,504,345.76
			=====

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Special Revenue Fund - Fund 20
 Interim Balance Sheet
 For 11 Month Period Ending 05/31/14

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	\$0.39
TOTAL LIABILITIES		\$0.39

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$529,171.78
601	Appropriations	\$4,426,729.81
602	Less: Expenditures	\$2,922,384.44
603	Encumbrances	\$529,171.78 (\$3,451,556.22)
		\$975,173.59
TOTAL FUND BALANCE		\$1,504,345.37
TOTAL LIABILITIES AND FUND EQUITY		\$1,504,345.76

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 11 Month Period Ending 05/31/14

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$515,987.57	\$515,987.57		.00
3XXX	From State Sources	\$364,205.00	\$325,427.50		\$38,777.50
4XXX	From Federal Sources	\$3,546,537.24	\$1,415,949.05		\$2,130,588.19
TOTAL REVENUE/SOURCES OF FUNDS		\$4,426,729.81	\$2,257,364.12		\$2,169,365.69
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$515,987.57	\$93,100.84	\$2,992.95	\$419,893.78
STATE PROJECTS:					
	Nonpublic textbooks	\$30,990.00	\$26,506.92	\$4,483.08	.00
	Nonpublic auxiliary services	\$180,751.00	\$160,328.00	\$20,423.00	.00
	Nonpublic handicapped services	\$97,546.00	\$55,579.00	\$41,967.00	.00
	Nonpublic nursing services	\$43,618.00	\$32,438.92	\$11,179.08	.00
	Nonpublic Technology Aid	\$11,300.00	.00	\$11,300.00	.00
TOTAL STATE PROJECTS		\$364,205.00	\$274,852.84	\$89,352.16	\$0.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$1,309,080.38	\$710,810.63	\$147,374.96	\$450,894.79
	I.D.E.A. Part B (Handicapped)	\$1,953,901.62	\$1,698,181.00	\$255,720.62	.00
	NCLB Title II - Part A/D	\$183,782.97	\$109,264.50	\$19,756.99	\$54,761.48
	NCLB Title III - English Language Enhancement	\$56,856.03	\$16,909.42	\$3,000.00	\$36,946.61
	NCLB Title IV	\$163.24	.00	.00	\$163.24
	Vocational Education	\$41,508.00	\$19,265.21	\$10,974.10	\$11,268.69
	ARRA/Other (450-469)	\$1,245.00	.00	.00	\$1,245.00
TOTAL FEDERAL PROJECTS		\$3,546,537.24	\$2,554,430.76	\$436,826.67	\$555,279.81
*** TOTAL EXPENDITURES ***		\$4,426,729.81	\$2,922,384.44	\$529,171.78	\$975,173.59

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 11 Month Period Ending 05/31/14

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$515,987.57	\$515,987.57	\$0.00
Total Revenues from Local Sources	<u>\$515,987.57</u>	<u>\$515,987.57</u>	<u>\$0.00</u>
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$364,205.00	\$325,427.50	\$38,777.50
Total Revenue from State Sources	<u>\$364,205.00</u>	<u>\$325,427.50</u>	<u>\$38,777.50</u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$1,309,080.38	\$569,257.00	\$739,823.38
4451-55 Title II	\$183,782.97	\$84,065.00	\$99,717.97
4491-94 Title III	\$56,856.03	\$14,844.00	\$42,012.03
4471-74 Title IV	\$163.24	.00	\$163.24
4420-29 I.D.E.A. Part B (Handicapped)	\$1,953,901.62	\$739,631.05	\$1,214,270.57
4439 Vocational Education	\$41,508.00	\$8,152.00	\$33,356.00
4401 Other Federal Aids	\$1,245.00	\$0.00	\$1,245.00
Total Revenues from Federal Sources	<u>\$3,546,537.24</u>	<u>\$1,415,949.05</u>	<u>\$2,130,588.19</u>
TOTAL REVENUES/SOURCES OF FUNDS	<u>\$4,426,729.81</u>	<u>\$2,257,364.12</u>	<u>\$2,169,365.69</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 11 Month Period Ending 05/31/14

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$4,426,729.81	\$2,922,384.44	\$529,171.78	\$975,173.59
TOTAL EXPENDITURE	\$4,426,729.81	\$2,922,384.44	\$529,171.78	\$975,173.59

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

Special Revenue Fund - Fund 20
For 11 Month Period Ending 05/31/14

I, _____, Board Secretary/Business Administrator
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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

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6/3 2:07pm

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 BOARD OF EDUCATION TOWNSHIP OF UNION
 Capital Projects Fund - Fund 30
 Interim Balance Sheet
 For 11 Month Period Ending 05/31/14

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$5,684,178.94
	Accounts receivable:		
141	Intergovernmental - State	\$262,995.35	
			<u>\$262,995.35</u>

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

302	Less Revenues	(\$5,281.71)	
			<u>(\$5,281.71)</u>
	Total assets and resources		<u>\$5,941,892.58</u>

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

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$9,972.63
754	Reserve for encumbrances - Prior Year		\$1,099,179.84
750,751,752,76X	Other reserves		\$12,797,382.06
601	Appropriations	\$7,120,159.78	
602	Less : Expenditures	\$1,178,102.20	
603	Encumbrances	\$1,109,152.47	(\$2,287,254.67)
			<u>\$4,832,905.11</u>
	Total Appropriated		<u>\$18,739,439.64</u>

Unappropriated ---

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

TOTAL FUND BALANCE \$5,941,892.58

TOTAL LIABILITIES AND FUND EQUITY \$5,941,892.58

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 11 Month Period Ending 05/31/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other	\$0.00	\$5,281.71		(\$5,281.71)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$5,281.71		(\$5,281.71)
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
30-XXX-XXX-73X Equipment	\$372,705.05	\$305,751.38	\$1,701.38	\$65,252.29
Facilities acquisition and constr. serv. ---				
30-000-4XX-390 Other purchased prof. & tech. serv.	\$591,975.50	\$45,094.50	\$12,824.87	\$534,056.13
30-000-4XX-450 Construction services	\$5,111,902.03	\$818,217.12	\$1,094,371.22	\$3,199,313.69
30-000-4XX-800 Other objects	\$1,043,577.20	\$9,039.20	\$255.00	\$1,034,283.00
Total fac.acq.and constr. serv.	\$6,747,454.73	\$872,350.82	\$1,107,451.09	\$4,767,652.82
TOTAL EXPENDITURES	\$7,120,159.78	\$1,178,102.20	\$1,109,152.47	\$4,832,905.11
*** TOTAL EXPENDITURES AND TRANSFERS	\$7,120,159.78	\$1,178,102.20	\$1,109,152.47	\$4,832,905.11

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

Capital Projects Fund - Fund 30
For 11 Month Period Ending 05/31/14

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Date

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6/3 2:07pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
BOARD OF EDUCATION TOWNSHIP OF UNION
Debt Service Fund - Fund 40
Interim Balance Sheet
For 11 Month Period Ending 05/31/14

ASSETS AND RESOURCES

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

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

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

301	Estimated Revenues	\$2,986,349.00
302	Less Revenues	(\$2,986,349.00)

Total assets and resources

\$39,727.73

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

Debt Service Fund - Fund 40
 Interim Balance Sheet
 For 11 Month Period Ending 05/31/14

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$2,997,075.00
602	Less : Expenditures	\$2,997,075.00	
			(\$2,997,075.00)

--- Unappropriated ---

770	Fund Balance		\$50,453.73
303	Budgeted Fund Balance		(\$10,726.00)

TOTAL FUND BALANCE		\$39,727.73
TOTAL LIABILITIES AND FUND EQUITY		\$39,727.73

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$2,997,075.00	\$2,997,075.00	\$0.00
Revenues	(\$2,986,349.00)	(\$2,986,349.00)	\$0.00
	\$10,726.00	\$10,726.00	\$0.00
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$10,726.00	\$10,726.00	\$0.00
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$10,726.00	\$10,726.00	\$0.00

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

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/14

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210	Local tax levy	\$2,858,913.00	\$2,858,913.00	.00
	Total Local Sources	\$2,858,913.00	\$2,858,913.00	\$0.00
--- State Sources ---				
3160	Debt service aid Type II	\$127,436.00	\$127,436.00	.00
	Total State Sources	\$127,436.00	\$127,436.00	\$0.00
	TOTAL REVENUE/SOURCES OF FUNDS	\$2,986,349.00	\$2,986,349.00	\$0.00

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

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/14

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$1,167,075.00	\$1,167,075.00	.00
40-701-510-910 Redemption of Principal	\$1,830,000.00	\$1,830,000.00	.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$2,997,075.00	\$2,997,075.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$2,997,075.00	\$2,997,075.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>
*** TOTAL USES OF FUNDS ***	\$2,997,075.00	\$2,997,075.00	\$0.00
	<u> </u>	<u> </u>	<u> </u>

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

For 11 Month Period Ending 05/31/14

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