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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 05/31/2015

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

101	Cash in bank		\$19,819,692.07
116	Capital reserve Account		\$2,236,591.87
117	Maint. Reserve Account		\$1,050,000.00
118	Investments - Cur. Exp. Emergency Rsrv.		\$1,000,000.00
121	Tax levy receivable		\$7,000,000.00
	Accounts receivable:		
141	Intergovernmental - State	\$3,253,660.02	
153,154	Other (net of est uncollectible of \$ _____)	\$5,887.05	\$3,259,547.07

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

301	Estimated Revenues	113,339,185.00	
302	Less Revenues	(113,032,858.81)	
			\$306,326.19

Total assets and resources \$34,672,157.20  
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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 05/31/2015

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LIABILITIES AND FUND EQUITY

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--- LIABILITIES ---

421	Accounts Payable	\$82.50
	Other current liabilities	\$201,181.02
	TOTAL LIABILITIES	\$201,263.52

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$12,894,095.90
754	Reserve for Encumbrance - Prior Year	\$51,311.33
	Reserved fund balance:	
761	Capital reserve account -	\$2,236,591.87
		\$2,236,591.87
766	Reserve for Current Expense Emergencies	\$1,000,000.00
		\$1,000,000.00
764	Reserve for Maintenance	\$1,050,000.00
		\$1,050,000.00
1	Appropriations	124,529,838.92
2	Less : Expenditures	104,035,365.00
603	Encumbrances	\$12,945,407.23 (116,980,772.23)
		\$7,549,066.69
	Total Appropriated	\$24,781,065.79

--- Unappropriated ---

770	Unreserved Fund Balance -	\$19,604,364.79
303	Budgeted Fund Balance	(\$9,914,536.90)

TOTAL FUND BALANCE	\$34,470,893.68
TOTAL LIABILITIES AND FUND EQUITY	\$34,672,157.20

BOARD OF EDUCATION TOWNSHIP OF UNION  
 General Fund - Fund 10 (including subfunds 18 & 19)  
 Interim Balance Sheet  
 For 11 Month Period Ending 05/31/2015

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	124,529,838.92	116,980,772.23	\$7,549,066.69
Revenues	(113,339,185.00)	(113,032,858.81)	(\$306,326.19)
	<u>\$11,190,653.92</u>	<u>\$3,947,913.42</u>	<u>\$7,242,740.50</u>
 Less: Adjust for prior year encumb.	 <u>(\$1,276,117.02)</u>	 <u>(\$1,276,117.02)</u>	
 Budgeted Fund Balance	 <u>\$9,914,536.90</u>	 <u>\$2,671,796.40</u>	 <u>\$7,242,740.50</u>
 Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$9,914,536.90	\$2,671,796.40	\$7,242,740.50
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
 TOTAL Budgeted Fund Balance	 <u>\$9,914,536.90</u>	 <u>\$2,671,796.40</u>	 <u>\$7,242,740.50</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 05/31/2015

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$81,781,986.00	\$82,032,853.19		(\$250,867.19)
3XXX	From State Sources	\$31,480,527.00	\$30,780,527.00		\$700,000.00
4XXX	From Federal Sources	\$76,672.00	\$219,478.62		(\$142,806.62)
TOTAL REVENUE/SOURCES OF FUNDS		113,339,185.00	113,032,858.81		\$306,326.19
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
--- CURRENT EXPENSE ---					
11-1XX-100-XXX	Regular Programs - Instruction	\$36,861,537.34	\$32,415,059.80	\$3,394,469.93	\$1,052,007.61
11-2XX-100-XXX	Special Education - Instruction	\$9,353,385.45	\$8,282,198.42	\$915,774.87	\$155,412.16
11-230-100-XXX	Basic Skills - Remedial Instruction	\$2,267,650.10	\$1,972,140.40	\$206,558.92	\$88,950.78
11-240-100-XXX	Bilingual Education - Instruction	\$624,097.00	\$559,279.66	\$62,354.10	\$2,463.24
11-3XX-100-XXX	Voc. Programs - Local - Instruction	\$23,166.89	\$15,601.65	\$1,195.00	\$6,370.24
11-401-100-XXX	School-Spon. Cocurr. Acti-Instr	\$278,723.00	\$104,246.50	\$82,866.30	\$91,610.20
-402-100-XXX	School-Spons. Athletics - Instruction	\$854,089.43	\$673,031.22	\$44,440.54	\$136,617.67
4XX-100-XXX	Other Instrc. Programs - Instruction	\$30,400.00	\$23,756.23	\$0.00	\$6,643.77
--- UNDISTRIBUTED EXPENDITURES ---					
11-000-100-XXX	Instruction	\$8,369,675.13	\$6,253,302.24	\$1,843,926.91	\$272,445.98
11-000-211-XXX	Attendance and Social Work Services	\$288,388.93	\$201,310.55	\$57,164.60	\$29,913.78
11-000-213-XXX	Health Services	\$1,143,594.88	\$1,002,446.27	\$110,439.80	\$30,708.81
11-000-216-XXX	Speech, OT,PT & Related Svcs	\$2,032,114.26	\$1,540,092.13	\$398,119.53	\$93,902.60
11-000-217-XXX	Other Support Serv - Students Extra Srvc	\$1,771,532.00	\$1,515,526.31	\$192,614.52	\$63,391.17
11-000-218-XXX	Guidance	\$2,269,344.83	\$1,929,577.83	\$205,870.84	\$133,896.16
11-000-219-XXX	Child Study Teams	\$2,676,026.95	\$2,275,972.85	\$285,534.00	\$114,520.10
11-000-221-XXX	Improv of Inst. - Instruc Staff	\$2,129,853.35	\$1,800,169.53	\$154,147.72	\$175,536.10
11-000-222-XXX	Educational Media Serv/School Library	\$1,006,610.42	\$858,279.28	\$86,133.76	\$62,197.38
11-000-223-XXX	Instructional Staff Training Services	\$124,552.00	\$51,050.18	\$18,976.82	\$54,525.00
11-000-230-XXX	Supp. Serv.-General Administration	\$2,923,964.19	\$2,197,625.48	\$256,063.32	\$470,275.39
11-000-240-XXX	Supp. Serv.-School Administration	\$4,231,351.27	\$3,485,696.53	\$332,553.24	\$413,101.50
11-000-25X-XXX	Central Serv & Admin, Inform. Tech.	\$1,803,651.88	\$1,505,348.86	\$175,033.24	\$123,269.78
11-000-261-XXX	Require Maint. for School Facilities	\$2,157,356.01	\$1,775,450.33	\$239,547.22	\$142,358.46
11-000-262-XXX	Custodial Services	\$6,583,748.92	\$5,287,185.95	\$780,947.61	\$515,615.36
11-000-263-XXX	Care and Upkeep of Grounds	\$422,561.58	\$370,224.69	\$37,356.15	\$14,980.74
11-000-266-XXX	Security	\$1,088,587.97	\$870,437.69	\$118,343.32	\$99,806.96
11-000-270-XXX	Student Transportation Services	\$5,603,973.31	\$4,017,160.36	\$1,099,585.98	\$487,226.97
11-XXX-XXX-2XX	Allocated and Unallocated Benefits	\$21,975,000.00	\$18,222,561.75	\$1,314,674.96	\$2,437,763.29
TOTAL GENERAL CURRENT EXPENSE EXPENDITURES/USES OF FUNDS		118,894,937.09	\$99,204,732.69	\$12,414,693.20	\$7,275,511.20

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 05/31/2015

*** EXPENDITURES - cont'd ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$1,119,833.78	\$727,107.05	\$264,743.74	\$127,982.99
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$4,515,068.05	\$4,103,525.26	\$265,970.29	\$145,572.50
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TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$5,634,901.83	\$4,830,632.31	\$530,714.03	\$273,555.49
	=====	=====	=====	=====
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	104,035,365.00	\$12,945,407.23	\$7,549,066.69
	=====	=====	=====	=====

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 05/31/2015

		ESTIMATED	ACTUAL	UNREALIZED
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--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$81,661,987.00	\$81,661,987.00	.00
1310	Tuition from Individuals	\$99,999.00	\$101,000.00	(\$1,001.00)
1320	Tuition from LEAs Within State		\$10,395.10	(\$10,395.10)
1410	Transp Fees from Individuals		\$12,287.00	(\$12,287.00)
1910	Rents and Royalties		\$31,547.00	(\$31,547.00)
1XXX	Miscellaneous	\$20,000.00	\$215,637.09	(\$195,637.09)
	TOTAL	\$81,781,986.00	\$82,032,853.19	(\$250,867.19)
		=====	=====	=====
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$256,269.00	\$256,269.00	.00
3131	Extraordinary Aid	\$700,000.00	.00	\$700,000.00
3132	Categorical Special Education Aid	\$4,542,770.00	\$4,542,770.00	.00
3176	Equalization	\$25,485,236.00	\$25,485,236.00	.00
3177	Categorical Security	\$349,231.00	\$349,231.00	.00
3190	Other Unrestricted State Aid	\$147,021.00	\$147,021.00	.00
	TOTAL	\$31,480,527.00	\$30,780,527.00	\$700,000.00
		=====	=====	=====
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$76,672.00	\$219,478.62	(\$142,806.62)
	TOTAL	\$76,672.00	\$219,478.62	(\$142,806.62)
		=====	=====	=====
--- OTHER FINANCING SOURCES ---				
	TOTAL REVENUES/SOURCES OF FUNDS	113,339,185.00	113,032,858.81	\$306,326.19
		=====	=====	=====

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>*** GENERAL CURRENT EXPENSE ***</b>				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$476,225.00	\$406,854.00	\$45,206.00	\$24,165.00
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,684,099.00	\$1,470,123.08	\$164,789.70	\$49,186.22
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$12,687,144.93	\$11,253,271.08	\$1,188,001.84	\$245,872.01
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$7,724,960.38	\$6,859,294.32	\$715,982.42	\$149,683.64
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$10,800,619.39	\$9,503,781.68	\$1,032,824.54	\$264,013.17
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$214,500.00	\$147,963.82	\$0.00	\$66,536.18
11-150-100-320 Purchased Prof.-Ed. Services	\$75,501.00	\$46,619.00	\$27,396.50	\$1,485.50
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$783,962.30	\$682,933.08	\$76,376.90	\$24,652.32
11-190-100-340 Purchased Technical Services	\$35,500.00	\$20,685.00	.00	\$14,815.00
11-190-100-500 Other Purch. Serv. (400-500 series)	\$393,179.97	\$303,146.45	\$68,425.67	\$21,607.85
11-190-100-610 General Supplies	\$1,416,966.26	\$1,179,182.99	\$75,177.81	\$162,605.46
11-190-100-640 Textbooks	\$568,879.11	\$541,205.30	\$288.55	\$27,385.26
TOTAL	\$36,861,537.34	\$32,415,059.80	\$3,394,469.93	\$1,052,007.61
- SPECIAL EDUCATION - INSTRUCTION ---				
Cognitive - Moderate:				
11-202-100-101 Salaries of Teachers	\$106,198.00	\$92,412.00	\$10,268.00	\$3,518.00
11-202-100-106 Other Salaries for Instruction	\$25,459.00	\$19,493.10	\$2,165.90	\$3,800.00
11-202-100-610 General Supplies	\$2,506.27	\$1,513.27	\$259.88	\$733.12
11-202-100-640 Textbooks	\$200.00	.00	.00	\$200.00
TOTAL	\$134,363.27	\$113,418.37	\$12,693.78	\$8,251.12
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$476,422.38	\$430,484.18	\$45,938.20	\$0.00
11-204-100-106 Other Salaries for Instruction	\$140,036.00	\$120,710.50	\$12,931.00	\$6,394.50
11-204-100-610 General Supplies	\$3,900.00	\$3,059.70	\$328.42	\$511.88
11-204-100-640 Textbooks	\$433.63	\$337.44	.00	\$96.19
TOTAL	\$620,792.01	\$554,591.82	\$59,197.62	\$7,002.57
Behavioral Disabilities:				
11-209-100-101 Salaries of Teachers	\$332,005.00	\$289,377.00	\$32,153.00	\$10,475.00
11-209-100-106 Other Salaries for Instruction	\$171,018.00	\$146,632.10	\$16,725.90	\$7,660.00
11-209-100-610 General supplies	\$2,400.00	\$1,442.04	.00	\$957.96
TOTAL	\$505,423.00	\$437,451.14	\$48,878.90	\$19,092.96
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$151,947.00	\$130,532.40	\$13,738.60	\$7,676.00
11-212-100-106 Other Salaries for Instruction	\$48,497.00	\$43,925.70	\$4,571.30	.00
11-212-100-610 General supplies	\$4,374.25	\$3,270.07	\$494.93	\$609.25
TOTAL	\$204,818.25	\$177,728.17	\$18,804.83	\$8,285.25
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$6,598,457.49	\$5,867,292.71	\$652,035.44	\$79,129.34

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
11-213-100-106 Other Salaries for Instruction	\$359,409.00	\$312,344.53	\$37,882.70	\$9,181.77
11-213-100-610 General supplies	\$8,600.00	\$7,959.71	.00	\$640.29
TOTAL	\$6,966,466.49	\$6,187,596.95	\$689,918.14	\$88,951.40
Autisim:				
11-214-100-101 Salaries of Teachers	\$324,187.50	\$286,434.00	\$30,678.50	\$7,075.00
11-214-100-106 Other Salaries for Instruction	\$30,229.00	\$25,124.00	\$2,025.50	\$3,079.50
11-214-100-610 General Supplies	\$19,100.00	\$18,887.27	\$200.00	\$12.73
TOTAL	\$373,516.50	\$330,445.27	\$32,904.00	\$10,167.23
Preschool Disabilities - Part-Time:				
11-215-100-101 Salaries of Teachers	\$199,531.40	\$177,594.10	\$18,757.30	\$3,180.00
11-215-100-106 Other Salaries for Instruction	\$125,882.00	\$109,589.40	\$11,792.60	\$4,500.00
11-215-100-600 General Supplies	\$3,000.00	\$2,871.95	.00	\$128.05
TOTAL	\$328,413.40	\$290,055.45	\$30,549.90	\$7,808.05
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$167,358.53	\$144,937.49	\$18,324.80	\$4,096.24
11-216-100-106 Other Salaries for Instruction	\$51,234.00	\$45,299.30	\$4,502.90	\$1,431.80
11-216-100-600 General Supplies	\$1,000.00	\$674.46	.00	\$325.54
TOTAL	\$219,592.53	\$190,911.25	\$22,827.70	\$5,853.58
TOTAL SPECIAL ED - INSTRUCTION				
	\$9,353,385.45	\$8,282,198.42	\$915,774.87	\$155,412.16
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$2,267,650.10	\$1,972,140.40	\$206,558.92	\$88,950.78
TOTAL	\$2,267,650.10	\$1,972,140.40	\$206,558.92	\$88,950.78
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$624,097.00	\$559,279.66	\$62,354.10	\$2,463.24
TOTAL	\$624,097.00	\$559,279.66	\$62,354.10	\$2,463.24
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$6,537.00	\$1,523.00	\$197.00	\$4,817.00
11-3XX-100-610 General Supplies	\$16,629.89	\$14,078.65	\$998.00	\$1,553.24
TOTAL	\$23,166.89	\$15,601.65	\$1,195.00	\$6,370.24
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$156,798.00	\$82,272.50	.00	\$74,525.50
11-401-100-600 Supplies and Materials	\$93,500.00	\$2,800.00	\$81,766.30	\$8,933.70
11-401-100-800 Other Objects	\$28,425.00	\$19,174.00	\$1,100.00	\$8,151.00
TOTAL	\$278,723.00	\$104,246.50	\$82,866.30	\$91,610.20
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$555,879.00	\$432,236.36	.00	\$123,642.64
11-402-100-500 Purchased Services (300-500 series)	\$125,324.00	\$94,097.94	\$24,001.16	\$7,224.90
11-402-100-600 Supplies and Materials	\$151,236.43	\$128,749.97	\$17,875.94	\$4,610.52
11-402-100-800 Other Objects	\$21,650.00	\$17,946.95	\$2,563.44	\$1,139.61



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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$854,089.43	\$673,031.22	\$44,440.54	\$136,617.67
--- Before/After School Programs - Instruction ---				
11-421-100-101 Salaries of Teachers	\$30,400.00	\$23,756.23	\$0.00	\$6,643.77
TOTAL	\$30,400.00	\$23,756.23	\$0.00	\$6,643.77
TOTAL BEFORE/AFTER SCHOOL PROGRAMS	\$30,400.00	\$23,756.23	\$0.00	\$6,643.77
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-561 Tuition to Other LEAs within State Regular	\$45,000.00	\$474.32	.00	\$44,525.68
11-000-100-562 Tuition to Other LEAs within State Special	\$3,404,499.12	\$2,403,784.05	\$970,124.39	\$30,590.68
11-000-100-563 Tuition to Co.Voc.School Dist.-reg.	\$812,500.00	\$447,250.00	\$200,750.00	\$164,500.00
11-000-100-564 Tuition to Co.Voc. School Dist.-spec.	\$100,000.00	\$62,400.00	\$37,600.00	.00
11-000-100-565 Tuition to Co.Spec.Serv. & Reg. Day schls	\$40,000.00	\$35,802.00	\$3,978.00	\$220.00
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$3,536,062.76	\$3,056,497.64	\$466,608.50	\$12,956.62
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$67,835.25	\$49,869.60	\$16,925.40	\$1,040.25
11-000-100-568 Tuition - State Facilities	\$144,020.00	\$113,688.00	\$12,632.00	\$17,700.00
11-000-100-569 Tuition - Other	\$219,758.00	\$83,536.63	\$135,308.62	\$912.75
TOTAL	\$8,369,675.13	\$6,253,302.24	\$1,843,926.91	\$272,445.98
- Attendance and social work services ---				
11-000-211-100 Salaries	\$197,247.00	\$155,682.28	\$12,279.60	\$29,285.12
11-000-211-300 Purchased Prof. & Tech. Svc.	\$90,420.00	\$45,315.00	\$44,885.00	\$220.00
11-000-211-800 Other Objects	\$721.93	\$313.27	.00	\$408.66
TOTAL	\$288,388.93	\$201,310.55	\$57,164.60	\$29,913.78
--- Health services ---				
11-000-213-100 Salaries	\$918,551.00	\$810,756.20	\$85,785.90	\$22,008.90
11-000-213-175 Salaries of Social Service Coordinators	\$156,435.00	\$136,403.10	\$15,155.90	\$4,876.00
11-000-213-300 Purchased Prof. & Tech. Svc.	\$51,159.00	\$40,975.57	\$9,498.00	\$685.43
11-000-213-600 Supplies and Materials	\$17,449.88	\$14,311.40	.00	\$3,138.48
TOTAL	\$1,143,594.88	\$1,002,446.27	\$110,439.80	\$30,708.81
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,384,990.25	\$1,225,859.37	\$131,307.80	\$27,823.08
11-000-216-320 Purchased Prof. Ed. Services	\$596,744.44	\$265,678.10	\$266,724.81	\$64,341.53
11-000-216-600 Supplies and Materials	\$50,379.57	\$48,554.66	\$86.92	\$1,737.99
TOTAL	\$2,032,114.26	\$1,540,092.13	\$398,119.53	\$93,902.60
--- Other support services - Students - Extra Srvc				
11-000-217-100 Salaries	\$1,771,532.00	\$1,515,526.31	\$192,614.52	\$63,391.17
TOTAL	\$1,771,532.00	\$1,515,526.31	\$192,614.52	\$63,391.17
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,924,689.26	\$1,621,533.16	\$179,809.10	\$123,347.00
11-000-218-105 Sal Sec. & Clerical Asst.	\$292,786.00	\$258,944.14	\$25,812.54	\$8,029.32
11-000-218-600 Supplies and Materials	\$41,780.91	\$41,044.41	\$249.20	\$487.30
11-000-218-800 Other Objects	\$10,088.66	\$8,056.12	.00	\$2,032.54

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
<b>TOTAL</b>	<b>\$2,269,344.83</b>	<b>\$1,929,577.83</b>	<b>\$205,870.84</b>	<b>\$133,896.16</b>
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,309,022.75	\$2,009,746.15	\$219,855.30	\$79,421.30
11-000-219-105 Sal Sec. & Clerical Asst.	\$258,629.00	\$213,260.70	\$22,024.70	\$23,343.60
11-000-219-320 Purchased Prof. - Ed. Services	\$97,875.00	\$47,608.80	\$43,478.00	\$6,788.20
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$6,085.00	\$2,520.00	\$176.00	\$3,389.00
11-000-219-600 Supplies and Materials	\$1,915.20	\$1,915.20	.00	.00
11-000-219-800 Other Objects	\$2,500.00	\$922.00	.00	\$1,578.00
<b>TOTAL</b>	<b>\$2,676,026.95</b>	<b>\$2,275,972.85</b>	<b>\$285,534.00</b>	<b>\$114,520.10</b>
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,649,886.00	\$1,413,565.06	\$128,708.22	\$107,612.72
11-000-221-104 Salaries Other Prof. Staff	\$71,100.00	\$39,300.00	.00	\$31,800.00
11-000-221-105 Sal Sec. & Clerical Asst.	\$289,765.00	\$237,704.50	\$25,439.50	\$26,621.00
11-000-221-600 Supplies and Materials	\$99,869.35	\$99,869.35	.00	.00
11-000-221-800 Other Objects	\$19,233.00	\$9,730.62	.00	\$9,502.38
<b>TOTAL</b>	<b>\$2,129,853.35</b>	<b>\$1,800,169.53</b>	<b>\$154,147.72</b>	<b>\$175,536.10</b>
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$904,438.92	\$767,465.90	\$85,185.10	\$51,787.92
11-000-222-600 Supplies and Materials	\$88,702.50	\$77,374.38	\$948.66	\$10,379.46
11-000-222-800 Other Objects	\$13,469.00	\$13,439.00	.00	\$30.00
<b>TOTAL</b>	<b>\$1,006,610.42</b>	<b>\$858,279.28</b>	<b>\$86,133.76</b>	<b>\$62,197.38</b>
--- Instructional Staff Training Services ---				
11-000-223-11X Other Salaries	\$33,880.00	\$25,380.00	.00	\$8,500.00
11-000-223-320 Purchased Prof. - Ed. Services	\$59,167.00	\$15,100.00	\$2,752.00	\$41,315.00
11-000-223-500 Other Purchased Services (400-500 series)	\$31,505.00	\$10,570.18	\$16,224.82	\$4,710.00
<b>TOTAL</b>	<b>\$124,552.00</b>	<b>\$51,050.18</b>	<b>\$18,976.82</b>	<b>\$54,525.00</b>
--- Support services-general administration ---				
11-000-230-100 Salaries	\$1,019,752.62	\$891,962.09	\$80,215.78	\$47,574.75
11-000-230-108 Salaries of Attorneys	\$31,200.00	\$28,600.00	\$2,600.00	.00
11-000-230-331 Legal Services	\$231,800.00	\$126,793.76	\$30,315.78	\$74,690.46
11-000-230-332 Audit Fees	\$56,000.00	\$52,650.00	.00	\$3,350.00
11-000-230-334 Architectural/Engineering Services	\$78,900.00	\$67,182.50	\$11,697.50	\$20.00
11-000-230-339 Other Purchased Prof. Svc.	\$9,000.00	\$4,694.00	.00	\$4,306.00
11-000-230-340 Purchased Tech. Services	\$4,000.00	.00	.00	\$4,000.00
11-000-230-530 Communications/Telephone	\$457,144.99	\$351,365.13	\$79,121.63	\$26,658.23
11-000-230-585 BOE Other Purchased Prof. Svc.	\$12,498.00	\$5,878.00	.00	\$6,620.00
11-000-230-590 Other Purchased Services	\$599,764.69	\$534,224.97	\$21,941.17	\$43,598.55
11-000-230-610 General Supplies	\$80,961.73	\$39,760.24	\$17,906.73	\$23,294.76
11-000-230-630 BOE In-House Training/Meeting Supplies	\$12,000.00	\$822.99	.00	\$11,177.01
11-000-230-820 Judgments Agst. School Dist.	\$88,000.00	\$22,224.14	\$358.60	\$65,417.26
11-000-230-890 Misc. Expenditures	\$207,942.16	\$44,570.06	\$11,427.18	\$151,944.92
11-000-230-895 BOE Membership Dues and Fees	\$35,000.00	\$26,897.60	\$478.95	\$7,623.45
<b>TOTAL</b>	<b>\$2,923,964.19</b>	<b>\$2,197,625.48</b>	<b>\$256,063.32</b>	<b>\$470,275.39</b>

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,474,927.00	\$2,154,310.83	\$190,771.10	\$129,845.07
11-000-240-104 Salaries Other Prof. Staff	\$292,399.68	\$268,033.04	\$24,366.64	.00
11-000-240-105 Sal Sec. & Clerical Asst.	\$1,169,947.00	\$937,984.08	\$99,608.02	\$132,354.90
11-000-240-1XX Other Salaries	\$22,530.00	\$0.00	\$0.00	\$22,530.00
11-000-240-300 Purchased Prof. & Tech. Svc.	\$45,100.00	\$3,267.00	.00	\$41,833.00
11-000-240-500 Other Purchased Services	\$16,134.54	\$6,235.98	\$4,680.61	\$5,217.95
11-000-240-600 Supplies and Materials	\$72,679.66	\$56,695.31	\$3,683.89	\$12,300.46
11-000-240-800 Other Objects	\$137,633.39	\$59,170.29	\$9,442.98	\$69,020.12
TOTAL	\$4,231,351.27	\$3,485,696.53	\$332,553.24	\$413,101.50
--- Central Services ---				
11-000-251-100 Salaries	\$818,502.88	\$703,857.76	\$65,353.90	\$49,291.22
11-000-251-330 Purchased Prof. Services	\$129,800.00	\$58,846.73	\$36,158.44	\$34,794.83
11-000-251-340 Purchased Technical Services	\$3,000.00	.00	.00	\$3,000.00
11-000-251-592 Misc Pur Serv (400-500 series )	\$11,500.00	\$6,295.00	\$1,036.00	\$4,169.00
11-000-251-600 Supplies and Materials	\$18,000.00	\$14,700.47	\$2,962.98	\$336.55
11-000-251-89X Other Objects	\$13,000.00	\$7,286.97	\$210.28	\$5,502.75
TOTAL	\$993,802.88	\$790,986.93	\$105,721.60	\$97,094.35
Admin. Info. Technology ---				
11-000-252-100 Salaries	\$543,000.00	\$482,032.49	\$38,187.22	\$22,780.29
11-000-252-340 Purchased Technical Services	\$143,123.00	\$116,406.88	\$24,804.00	\$1,912.12
11-000-252-600 Supplies and Materials	\$123,726.00	\$115,922.56	\$6,320.42	\$1,483.02
TOTAL	\$809,849.00	\$714,361.93	\$69,311.64	\$26,175.43
TOTAL Cent. Svcs. & Admin IT	\$1,803,651.88	\$1,505,348.86	\$175,033.24	\$123,269.78
--- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$1,047,125.00	\$911,141.40	\$84,499.04	\$51,484.56
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$723,431.28	\$585,740.18	\$83,308.18	\$54,382.92
11-000-261-610 General Supplies	\$322,965.55	\$221,194.93	\$67,879.33	\$33,891.29
11-000-261-800 Other Objects	\$63,834.18	\$57,373.82	\$3,860.67	\$2,599.69
TOTAL	\$2,157,356.01	\$1,775,450.33	\$239,547.22	\$142,358.46
--- Custodial Services ---				
11-000-262-1XX Salaries	\$3,405,535.00	\$3,055,557.06	\$236,796.10	\$113,181.84
11-000-262-107 Salaries of Non-Instructional Aids	\$477,153.00	\$265,970.01	.00	\$211,182.99
11-000-262-300 Purchased Prof. & Tech. Svc.	\$24,080.00	\$18,444.00	.00	\$5,636.00
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$160,915.52	\$123,515.79	\$3,504.23	\$33,895.50
11-000-262-490 Other Purchased Property Svc.	\$113,800.00	\$81,987.56	\$16,828.16	\$14,984.28
11-000-262-610 General Supplies	\$305,120.00	\$256,599.50	\$7,917.99	\$40,602.51
11-000-262-621 Energy (Natural Gas)	\$876,000.00	\$595,517.20	\$243,126.85	\$37,355.95
11-000-262-622 Energy (Electricity)	\$1,221,145.40	\$889,594.83	\$272,774.28	\$58,776.29
TOTAL	\$6,583,748.92	\$5,287,185.95	\$780,947.61	\$515,615.36
--- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$349,766.38	\$311,934.22	\$25,454.26	\$12,377.90

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-263-420 Cleaning, Repair, & Maintenance Serv.	\$13,761.62	\$13,165.38	\$240.00	\$356.24
11-000-263-610 General Supplies	\$59,033.58	\$45,125.09	\$11,661.89	\$2,246.60
TOTAL	\$422,561.58	\$370,224.69	\$37,356.15	\$14,980.74
--- Security ---				
11-000-266-100 Salaries	\$982,881.40	\$846,702.97	\$75,690.10	\$60,488.33
11-000-266-300 Purchased Prof. & Technical Services	\$35,671.76	\$8,841.00	\$16,156.50	\$10,674.26
11-000-266-610 General Supplies	\$64,034.81	\$11,282.72	\$24,937.04	\$27,815.05
11-000-266-800 Other Objects	\$6,000.00	\$3,611.00	\$1,559.68	\$829.32
TOTAL	\$1,088,587.97	\$870,437.69	\$118,343.32	\$99,806.96
TOTAL Oper & Maint of Plant Services	\$10,252,254.48	\$8,303,298.66	\$1,176,194.30	\$772,761.52
--- Student transportation services ---				
11-000-270-107 Salaries of Non-Instructional Aids	\$568,786.00	\$361,505.80	\$100,000.00	\$107,280.20
11-000-270-160 Sal Pupil Trans (Bet Home & Sch) -reg	\$1,386,134.40	\$1,179,022.09	\$186,744.92	\$20,367.39
11-000-270-162 Sal Pupil Trans. Other than Bet Home & Sch	\$20,000.00	\$17,521.01	.00	\$2,478.99
11-000-270-350 Management Fee - ESC Transp. Prog.	\$97,681.37	\$64,163.99	\$24,771.63	\$8,745.75
11-000-270-390 Other Purch. Prof. & Tech Svc.	\$12,500.00	\$8,123.00	.00	\$4,377.00
11-000-270-420 Cleaning, Repair & Maint. Svc.	\$94,764.00	\$51,614.96	\$5,482.29	\$37,666.75
11-000-270-512 Contract Svc (other btw home & sch) -vndrs	\$133,244.09	\$15,009.10	\$95,819.86	\$22,415.13
11-000-270-517 Contract Svc (reg std) - ESCs	\$315,748.43	\$216,460.06	\$36,926.02	\$62,362.35
11-000-270-518 Contract Svc (Sp Ed) - ESCs	\$2,232,399.38	\$1,778,216.07	\$362,349.62	\$91,833.69
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch.	\$350,782.73	\$129,939.11	\$145,084.16	\$75,759.46
11-000-270-610 General Supplies	\$53,675.20	\$11,615.70	\$6,311.08	\$35,748.42
11-000-270-615 Transportation Supplies	\$334,957.71	\$183,499.47	\$136,096.40	\$15,361.84
11-000-270-800 Misc. Expenditures	\$3,300.00	\$470.00	.00	\$2,830.00
TOTAL	\$5,603,973.31	\$4,017,160.36	\$1,099,585.98	\$487,226.97
--- Personal Services-Employee Benefits---				
11-XXX-XXX-220 Social Security Contributions	\$1,451,000.00	\$1,354,020.42	\$96,979.58	.00
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,614,000.00	\$1,490,026.70	.00	\$123,973.30
11-XXX-XXX-249 Other Retirement Contrb. - Regular	\$50,000.00	\$22,745.85	\$27,254.15	.00
11-XXX-XXX-250 Unemployment Compensation	\$30,000.00	.00	.00	\$30,000.00
11-XXX-XXX-260 Workman's Compensation	\$710,000.00	\$648,509.22	.00	\$61,490.78
11-XXX-XXX-270 Health Benefits	\$17,470,000.00	\$14,494,906.51	\$990,522.28	\$1,984,571.21
11-XXX-XXX-280 Tuition Reimbursement	\$250,000.00	\$58,068.55	\$191,931.45	.00
11-XXX-XXX-290 Other Employee Benefits	\$400,000.00	\$154,284.50	\$7,987.50	\$237,728.00
TOTAL	\$21,975,000.00	\$18,222,561.75	\$1,314,674.96	\$2,437,763.29
Total Undistributed Expenditures	\$68,601,887.88	\$55,159,418.81	\$7,707,033.54	\$5,735,435.53
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	118,894,937.09	\$99,204,732.69	\$12,414,693.20	\$7,275,511.20
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	118,894,937.09	\$99,204,732.69	\$12,414,693.20	\$7,275,511.20

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance	
<b>*** CAPITAL OUTLAY ***</b>					
<b>--- EQUIPMENT ---</b>					
Regular programs-instruction					
12-120-100-730	Grades 1-5	\$97,812.55	\$46,569.00	.00	\$51,243.55
12-130-100-730	Grades 6-8	\$20,376.69	\$19,611.15	.00	\$765.54
12-140-100-730	Grades 9-12	\$44,571.41	\$43,395.56	.00	\$1,175.85
Special education - instruction					
12-4XX-100-730	School-spons. & oth instr prog	\$16,663.42	\$5,255.75	\$10,061.17	\$1,346.50
Undistributed expenses					
12-000-100-730	Instruction	\$3,325.00	.00	.00	\$3,325.00
12-000-210-730	Support services-students-reg.	\$23,836.80	\$10,538.17	\$9,009.00	\$4,289.63
12-000-219-730	Support services-students-spec.	\$10,000.00	\$6,650.60	.00	\$3,349.40
12-000-252-730	Admin. Info. Tech.	\$236,766.00	\$234,752.30	.00	\$2,013.70
12-000-261-730	Undist. Exp.-Req. Maint. Schl Facilities	\$73,000.00	\$4,924.44	\$65,726.04	\$2,349.52
12-000-262-730	Undist. Exp.-Custodial Services	\$65,000.00	\$42,983.36	\$4,067.55	\$17,949.09
12-000-263-730	Undist. Exp.-Care and Upkeep of Grnds	\$126,169.60	\$50,864.60	\$42,630.62	\$32,674.38
12-000-266-730	Undist. Exp.-Security	\$49,316.00	\$38,992.06	\$10,323.90	\$0.04
Undist. Exp. - Non-instructional Services					
12-000-270-732	Non-instructional equip.	\$64,852.50	\$29,426.25	\$29,426.25	\$6,000.00
12-000-270-733	School buses - regular	\$288,143.81	\$193,143.81	\$93,499.21	\$1,500.79
TOTAL		\$1,119,833.78	\$727,107.05	\$264,743.74	\$127,982.99
<b>--- Facilities acquisition and construction services ---</b>					
12-000-400-334	Architectural/Engineering Services	\$127,515.00	\$70,364.00	\$7,068.00	\$50,083.00
12-000-400-450	Construction Services	\$1,166,093.05	\$831,701.26	\$258,902.29	\$75,489.50
12-000-400-800	Other objects	\$20,000.00	.00	.00	\$20,000.00
12-000-400-896	Assmt for Debt Service on SDA Funding	\$101,460.00	\$101,460.00	.00	.00
Sub Total		\$1,415,068.05	\$1,003,525.26	\$265,970.29	\$145,572.50
12-000-400-931	Capital Rsrv tfr to Capitl Projects	\$3,100,000.00	\$3,100,000.00	.00	.00
TOTAL		\$4,515,068.05	\$4,103,525.26	\$265,970.29	\$145,572.50
TOTAL CAPITAL OUTLAY EXPENDITURES		\$5,634,901.83	\$4,830,632.31	\$530,714.03	\$273,555.49

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 05/31/2015

	Appropriations	Expenditures	Encumbrances	Available Balance
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
TOTAL GENERAL FUND EXPENDITURES	124,529,838.92	104,035,365.00	\$12,945,407.23	\$7,549,066.69

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 05/31/2015

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	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 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 RMS	\$ 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 RMS	\$ 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



6/8 9:53am

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 05/31/15

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ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$25,673.87
	Accounts receivable:		
142	Intergovernmental - Federal	\$2.18	
		\$2.18	

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

301	Estimated Revenues	\$3,954,082.72	
302	Less Revenues	(\$2,622,372.87)	
		\$1,331,709.85	
	Total assets and resources		\$1,357,385.90

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 05/31/15

=====  
 LIABILITIES AND FUND EQUITY  
 =====

--- LIABILITIES ---

411	Intergovernmental accounts payable - State	(\$0.59)
TOTAL LIABILITIES		(\$0.59)
		(\$0.59)

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year	\$523,715.00
601	Appropriations	\$3,954,082.72
602	Less: Expenditures	\$2,596,696.23
603	Encumbrances	\$523,715.00 (\$3,120,411.23)
		\$833,671.49
TOTAL FUND BALANCE		\$1,357,386.49
TOTAL LIABILITIES AND FUND EQUITY		\$1,357,385.90

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 05/31/15

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
1XXX	From Local Sources	\$493,028.62	\$493,028.62		.00
3XXX	From State Sources	\$423,210.00	\$359,119.25		\$64,090.75
4XXX	From Federal Sources	\$3,037,844.10	\$1,770,225.00		\$1,267,619.10
TOTAL REVENUE/SOURCES OF FUNDS		\$3,954,082.72	\$2,622,372.87		\$1,331,709.85
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:		\$499,021.72	\$86,082.71	\$10,317.00	\$402,622.01
STATE PROJECTS:					
	Nonpublic textbooks	\$32,352.00	\$32,297.67	\$54.33	.00
	Nonpublic auxiliary services	\$196,989.00	\$120,497.31	\$69,771.69	\$6,720.00
	Nonpublic handicapped services	\$124,990.00	\$66,913.56	\$44,707.44	\$13,369.00
	Nonpublic nursing services	\$51,503.00	\$29,243.64	\$22,259.36	.00
	Nonpublic Technology Aid	\$17,376.00	\$17,376.00	.00	.00
TOTAL STATE PROJECTS		\$423,210.00	\$266,328.18	\$136,792.82	\$20,089.00
FEDERAL PROJECTS:					
	NCLB Title I - Part A/D	\$840,011.00	\$520,585.04	\$30,498.72	\$288,927.24
	I.D.E.A. Part B (Handicapped)	\$1,858,527.00	\$1,531,929.60	\$326,597.40	.00
	NCLB Title II - Part A/D	\$207,682.00	\$98,239.49	\$9,200.00	\$100,242.51
	NCLB Title III - English Language Enhancement	\$79,285.00	\$68,389.21	.00	\$10,895.79
	Vocational Education	\$45,101.00	\$25,142.00	\$10,309.06	\$9,649.94
	ARRA/Other (450-469)	\$1,245.00	.00	.00	\$1,245.00
TOTAL FEDERAL PROJECTS		\$3,031,851.00	\$2,244,285.34	\$376,605.18	\$410,960.48
*** TOTAL EXPENDITURES ***		\$3,954,082.72	\$2,596,696.23	\$523,715.00	\$833,671.49

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 05/31/15

	ESTIMATED	ACTUAL	UNREALIZED
--- LOCAL SOURCES ---			
1XXX Other Revenue from Local Sources	\$493,028.62	\$493,028.62	\$0.00
Total Revenues from Local Sources	\$493,028.62	\$493,028.62	\$0.00
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$423,210.00	\$359,119.25	\$64,090.75
Total Revenue from State Sources	\$423,210.00	\$359,119.25	\$64,090.75
--- FEDERAL SOURCES ---			
4411-16 Title I	\$840,011.00	\$416,429.00	\$423,582.00
4451-55 Title II	\$207,682.00	\$80,539.00	\$127,143.00
4491-94 Title III	\$79,285.00	\$15,465.00	\$63,820.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,858,527.00	\$1,245,229.00	\$613,298.00
4430-39 Vocational Education	\$45,101.00	\$12,563.00	\$32,538.00
YX Other Federal Aids	\$7,238.10	\$0.00	\$7,238.10
Total Revenues from Federal Sources	\$3,037,844.10	\$1,770,225.00	\$1,267,619.10
TOTAL REVENUES/SOURCES OF FUNDS	\$3,954,082.72	\$2,622,372.87	\$1,331,709.85

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 05/31/15

	Appropriations	Expenditures	Encumbrances	Available Balance
PRESCHOOL EDUCATION AID				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$3,954,082.72	\$2,596,696.23	\$523,715.00	\$833,671.49
TOTAL EXPENDITURE	\$3,954,082.72	\$2,596,696.23	\$523,715.00	\$833,671.49

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 05/31/15

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

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

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

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6/8 9:53am

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 05/31/15

=====

ASSETS AND RESOURCES

=====

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

101	Cash in bank		\$7,277,512.02
	Accounts receivable:		
141	Intergovernmental - State	\$1,494,599.35	
		-----	\$1,494,599.35

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

301	Estimated Revenues	\$4,331,604.00	
302	Less Revenues	(\$4,344,137.01)	
		-----	(\$12,533.01)

Total assets and resources

\$8,759,578.36

=====



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 05/31/15

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

753	Reserve for encumbrances - Current Year		\$1,061,078.85
754	Reserve for encumbrances - Prior Year		\$160,688.74
750,751,752,76X	Other reserves		\$12,797,382.06
601	Appropriations	\$9,036,468.80	
602	Less : Expenditures	\$1,508,329.44	
603	Encumbrances	\$1,221,767.59	(\$2,730,097.03)
			\$6,306,371.77
	Total Appropriated		\$20,325,521.42

Unappropriated ---

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

TOTAL FUND BALANCE \$8,759,578.36

TOTAL LIABILITIES AND FUND EQUITY \$8,759,578.36

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

Capital Projects Fund - Fund 30  
INTERIM STATEMENTS COMPARING  
BUDGET REVENUE WITH ACTUAL TO DATE AND  
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE  
For 11 Month Period Ending 05/31/15

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***					
5200	Transfers from other funds	\$3,100,000.00	\$3,100,000.00		.00
3255	Addtl. State Schl Building Aid-EDA Grant	\$1,231,604.00	\$1,231,604.00		.00
	Other	\$0.00	\$12,533.01		(\$12,533.01)
TOTAL REVENUE/SOURCES OF FUNDS		\$4,331,604.00	\$4,344,137.01		(\$12,533.01)
*** EXPENDITURES ***					
		APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
	.XXX-XXX-73X Equipment	\$312,201.87	\$238,080.34	\$23,324.70	\$50,796.83
--- Facilities acquisition and constr. serv. ---					
30-000-4XX-334	Architectural/Engineering Services	\$310,000.00	\$179,200.00	\$28,600.00	\$102,200.00
30-000-4XX-390	Other purchased prof. & tech. serv.	\$545,249.02	\$900.00	\$10,292.89	\$534,056.13
30-000-4XX-450	Construction services	\$6,834,734.91	\$1,085,157.31	\$1,159,291.00	\$4,590,286.60
30-000-4XX-800	Other objects	\$1,034,283.00	\$4,991.79	\$259.00	\$1,029,032.21
Total fac.acq.and constr. serv.		\$8,724,266.93	\$1,270,249.10	\$1,198,442.89	\$6,255,574.94
TOTAL EXPENDITURES		\$9,036,468.80	\$1,508,329.44	\$1,221,767.59	\$6,306,371.77
*** TOTAL EXPENDITURES AND TRANSFERS		\$9,036,468.80	\$1,508,329.44	\$1,221,767.59	\$6,306,371.77

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 05/31/15

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

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

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

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6/8 9:53am

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 05/31/15

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

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

101	Cash in bank	\$15,167.92
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--- R E S O U R C E S ---

301	Estimated Revenues	\$2,955,847.00
302	Less Revenues	(\$2,965,242.14)
		(\$9,395.14)
	Total assets and resources	\$5,772.78

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 05/31/15

=====

LIABILITIES AND FUND EQUITY

=====

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601 Appropriations \$2,995,575.00  
 602 Less : Expenditures \$2,995,575.00  
 (\$2,995,575.00)

--- Unappropriated ---

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

TOTAL FUND BALANCE \$5,772.78  
 TOTAL LIABILITIES AND FUND EQUITY \$5,772.78

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$2,995,575.00	\$2,995,575.00	\$0.00
Revenues	(\$2,955,847.00)	(\$2,965,242.14)	\$9,395.14
	\$39,728.00	\$30,332.86	\$9,395.14
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$39,728.00	\$30,332.86	\$9,395.14
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$39,728.00	\$30,332.86	\$9,395.14

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 05/31/15

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
--- Local Sources ---				
1210	Local tax levy	\$2,828,639.00	\$2,828,639.00	.00
	Total Local Sources	\$2,828,639.00	\$2,828,639.00	\$0.00
--- State Sources ---				
3160	Debt service aid Type II	\$127,208.00	\$127,208.00	.00
	Total State Sources	\$127,208.00	\$127,208.00	\$0.00
	TOTAL REVENUE/SOURCES OF FUNDS	\$2,955,847.00	\$2,955,847.00	\$0.00





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

For 11 Month Period Ending 05/31/15

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

\_\_\_\_\_  
Board Secretary/Administrator

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Date

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