

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Union City Board of Education

Union City, New Jersey

For the Fiscal Year Ended June 30, 2011

Prepared by

**Union City Board of Education
Office of the School Business Administrator/Board Secretary**

CITY OF UNION CITY SCHOOL DISTRICT

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INTRODUCTORY SECTION

CITY OF UNION CITY SCHOOL DISTRICT
3912 BERGEN TURNPIKE
UNION CITY, N.J. 07087



Anthony Dragona
School Business Administrator
(201) 348-5887
Fax (201) 348-5866

November 3, 2011

President Jeanette Pena,
Members of the Board of Education and
Citizens of the City of Union City School District
Hudson County, New Jersey

Dear Board Members and Citizens:

The comprehensive annual financial report of the City of Union City School District for the fiscal year ended June 30, 2011, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the City of Union City School District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal officials, consultants, auditors and advisors and Certificate of Excellence in Financial Reporting. We have included in the transmittal letter a financial ratio and statistical overview of the entity based on entity-wide financial reporting. The financial section includes under the new Governmental Accounting Standard Board Statement No. 34, the Report of Independent Auditor's, the Management Discussion and Analysis, the basic financial statements, required supplementary information, and the combining and individual fund financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of the

Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments", and the State Treasury Circular Letter 04-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments". Information related to this single audit, including the auditor's report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations are included in the single audit section of this report.

1.) REPORTING ENTITY AND ITS SERVICES: City of Union City School District is an independent reporting entity within the criteria adopted by the GASB #14. All funds and account groups of the District are included in this report. The City of Union City School District and all its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular, early childhood, vocational as well as special education for handicapped youngsters. The District completed the 2010-2011 fiscal year with an average daily enrollment of 10,238 students, (not including 1,853 in Early Childhood students), which is 1.00% more than the previous year's enrollment. The following details the changes in the student enrollment of the District over the last ten years.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2010-2011	12,091	3.19%
2009-2010	11,717	3.02%
2008-2009	11,373	-0.49%
2007-2008	11,429	0.97%
2006-2007	11,319	-0.50%
2005-2006	11,376	-0.85%
2004-2005	11,474	-1.85%
2003-2004	11,690	4.52%
2002-2003	11,184	4.59%
2001-2002	10,693	2.91%

2.) ECONOMIC CONDITION AND OUTLOOK: The City's existing commercial areas are thriving. The city administration is actively pursuing commercial developers for vacant properties in order to revitalize the city economy. The City of Union City and the City of Union City School District are pleased that the State of New Jersey, School Development Agency (SDA) is engaged in several new school construction projects that will have a positive impact on education and the neighborhood community and will serve as a catalyst for urban development in our community.

The SDA has the provided the District with the Jose Marti Middle School in 2004 and the Eugenio Maria de Hostos Early Childhood Center in 2007. The Union City High School was completed and opened its doors in September 2009. The additional funding for school construction has resulted in the scheduled groundbreaking for the new Columbus School, which is scheduled for completion in June 2012.

The District is pleased to provide community facilities that allow the public to utilize the educational space after school hours. Using the schools as community facilities have helped to establish and foster an excellent relationship between the District and the community.

3.) MAJOR INITIATIVES: In accordance with the CEIFA of 1996, the District committed funds in the 2010-2011 budget in the amount of \$231,647,327 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$ 25,405,209
2. Contribution to Whole School Reform	\$ 96,570,349
3. No Child Left Behind	\$ 8,433,693

4.) INTERNAL ACCOUNTING CONTROLS: Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP).

As a recipient of federal and state financial assistance, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs.

As part of the District's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

5.) BUDGETARY CONTROLS: In addition to internal controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of School Estimate of the City of Union City. In addition, the City of Union City School District certifies on a monthly basis that major accounts/funds balances have not been over-expended and that sufficient funds are available to meet the District's financial obligations for the remainder of the fiscal year.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2011.

6.) ACCOUNTING SYSTEM AND REPORTS: The District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.

7.) OTHER INFORMATION: Independent Audit- State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of DONOHUE, GIRONDA & DORIA *Certified Public Accountants* was selected by the District to perform the audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act Amendments of 1996 and the related OMB Circular A-133 and State Treasury Circular Letter 04-04 OMB. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

Awards – The District was awarded the Certificate of Excellence in Financial Reporting by School Districts for its comprehensive annual financial report for the fiscal years ended June 30, 2003, 2004, 2005, 2006, 2007, 2008, 2009 and 2010. This award certifies that the annual financial report substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials. The District has received this award for the eighth consecutive year and will apply for it again for fiscal year ended June 30, 2011.

8.) ACKNOWLEDGMENTS: We would like to express our appreciation to the members of the Board of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation. Also, we would like to acknowledge the school administrative team and central office administrators for performing their duties in a fiscally sound and conservative manner. The preparation of this report could not have been accomplished without the efficient and dedicated services of our business office and school accountant and bookkeeper.

Respectfully submitted,



Stanley Sanger
Superintendent



Anthony Dragona
School Business Administrator

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

CITY OF UNION CITY SCHOOL DISTRICT

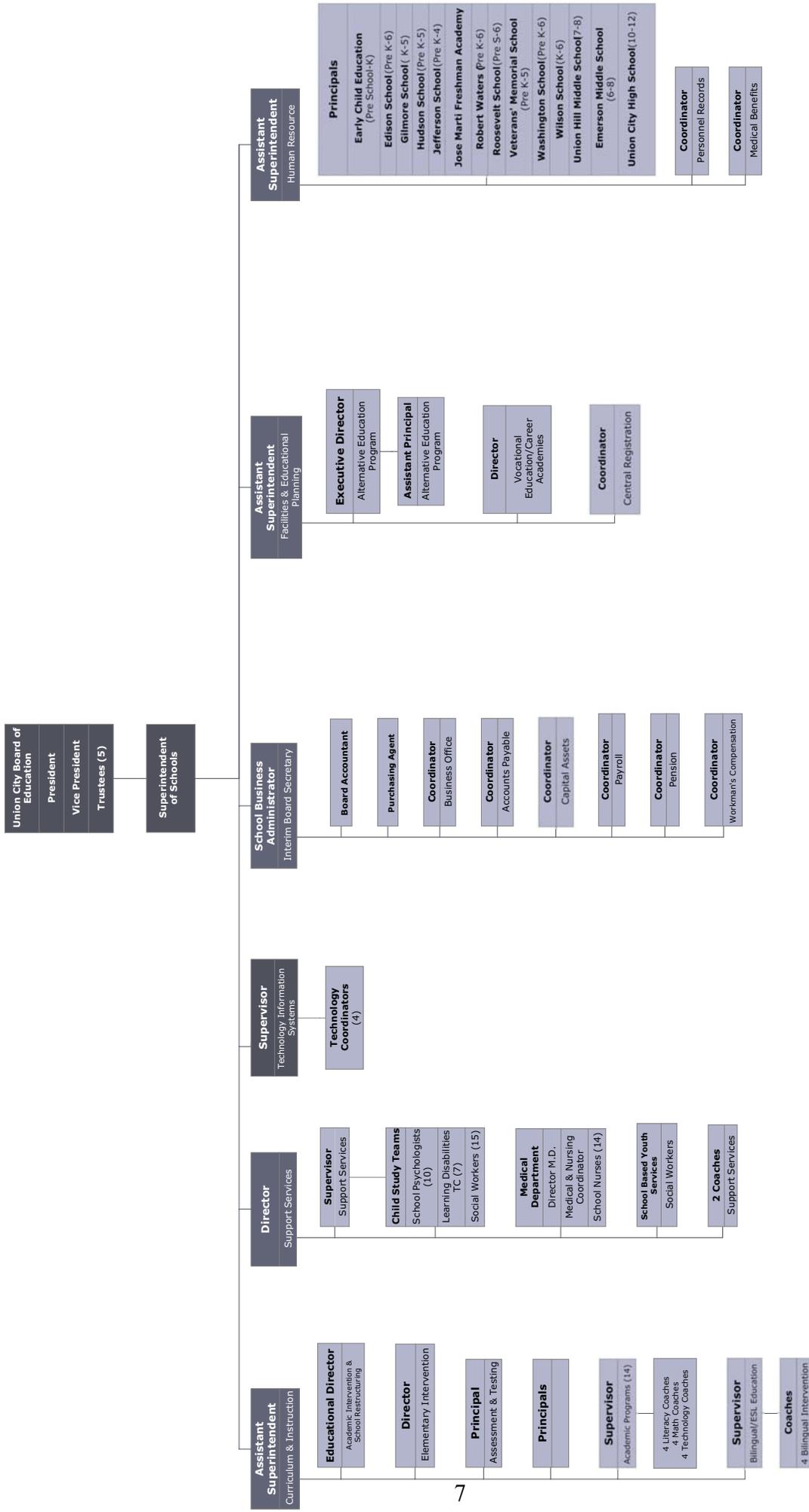
For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2010

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

President

Executive Director



CITY OF UNION CITY BOARD OF EDUCATION
Roster of Officials
June 30, 2011

Members of the Board of Education

Term Expires

Jeanette Pena, President	May, 2012
Alicia Morejon, Vice President	May, 2013
Jose Mejia	May, 2013
Johnny Garces	May, 2014
Kennedy Ng	May, 2014
Carlos Vallejo	May, 2012
Pablo Cabrera	May, 2012

Other Officials

Stanley M. Sanger	Superintendent
Silvia Abbato	Assistant Superintendent
Robert Fazio	Assistant Superintendent
Susanne Lavelle and Elise DiNardo	Counsels
Anthony Dragona	School Business Administrator/ Interim Board Secretary

**CITY OF UNION CITY BOARD OF EDUCATION
Consultants, Independent Auditors and Advisors**

Architect

Rivardo, Schnitzer, & Capazzi
596 Anderson Avenue
Cliffside Park, New Jersey 07010

Mount Vernon Group Architects, Inc.
24 Commerce Street, Suite 1827, 18th Floor
Newark, New Jersey 07102

Audit Firm

DONOHUE, GIRONDA & DORIA
Certified Public Accountants
310 Broadway
Bayonne, New Jersey 07002

Attorney

Susanne Lavelle, Esq
Elise DiNardo, Esq
1814 Kennedy Boulevard
Union City, New Jersey 07087

Official Depository

Capital One Bank
32nd Street and Bergenline Avenue
Union City, New Jersey 07087

FINANCIAL SECTION

DONOHUE, GIRONDA & DORIA

Certified Public Accountants

Matthew A. Donohue, CPA
Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
Linda P. Kish, CPA, RMA
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INDEPENDENT AUDITOR'S REPORT

The Honorable President and
Members of the Board of Education
City of Union City School District
County of Hudson
Union City, New Jersey

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Union City School District (the "District"), in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2011, which collectively comprise the District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2011, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and Budgetary Comparison Information on pages 12 through 22 and pages 69 through 87, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying introductory section and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*, respectively, and are not a required part of the basic financial statements. The combining and individual fund financial statements, long-term debt schedules, and schedules of expenditures of federal awards and state financial assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants


MATTHEW A. DONOHUE
Certified Public Accountant
Public School Accountant
License No. CS 00170

Bayonne, New Jersey
November 3, 2011

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

The discussion and analysis of the City of Union City School District's financial performance provides an overall review of the City of Union City School District's financial activities for the fiscal year ended June 30, 2011. The intent of this discussion and analysis is to look at the City of Union City School District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the City of Union City School District's financial performance.

Financial Highlights

Key financial highlights for fiscal years 2011 and 2010 are as follows, respectively:

- In total, net assets are \$315,965,002 and \$301,253,404. Net assets of governmental activities are \$315,661,270 and \$301,226,390. Net assets of the business-type activity, which represents food service, are \$303,732 and \$27,014. This reflects an increase in net assets in the amount of \$14,711,598 and \$200,527,641 with adjustments per valuation of capital assets of \$0 and (\$1,085,706).
- Total revenues accounted for \$232,180,899 and \$417,951,540 while the local tax contribution to General Revenue continues to remain stable at \$15,418,637, state and federal revenue has increased. Operating Grants and Contributions are \$195,919,460 and \$145,717,605 and Federal and State Aid not restricted are \$6,074,504 and \$29,356,384. In 2010, State Aid for Capital Projects of \$226,824,828 not previously recognized for grant projects administered by the School Development Authority ("SDA") was recognized.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2011 was 12,091, which includes 1,853 in Early Childhood students located at various Daycare locations, and reflects a 3.19% increase from the previous year. The City of Union City School District enrollment has increased by 1,398 in the last 10 years.

Using the Basic Financial Statements

This annual report consists of a series of financial statements and notes to those statements. This Report is organized to show the reader the City of Union City School District as a financial whole, or as an entire operating entity. The City of Union City School District was presented the "Certificate of Excellence in Financial Reporting" by the Association of School Business Officials for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2010. Further, the School Business Administrator has received the Professional Certification of Registered School Business Officials issued by the Association of School Business Officials.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

The statement of net assets and statement of activities provide information about the activities of the whole City of Union City School District, presenting both an aggregate view of the City of Union City School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the City of Union City School District's most significant funds with all other non-major funds presented in total in a single column. For the City of Union City School District, the General Fund is the most significant fund.

Reporting the City of Union City School District as a Whole

Statement of Net Assets and Statement of Activities

While this report contains the large number of funds used by the City of Union City School District to provide programs and activities, the view of the City of Union City School District as a whole looks at all financial transactions and asks the question, "How did we do financially during fiscal year 2011?" The statement of net assets and the statement of activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the City of Union City School District's net assets and changes in those assets. This change in net assets is important because it identifies whether the financial position of the City of Union City School District has improved or diminished for the City of Union City School District as a whole. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the City of Union City School District's property tax base, current property tax laws in New Jersey, facility conditions, required educational programs, and other factors.

In the statement of net assets and the statement of activities, the City of Union City School District is divided into two distinct kinds of activities:

Governmental Activities - Most of the City of Union City School District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.

Business-Type Activity - This service is provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Reporting the City of Union City School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the City of Union City School District's major funds. The City of Union City School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the City of Union City School District's most significant funds. The City of Union City School District's major governmental funds are the General Fund, Special Revenue Fund and Capital Projects Fund.

Governmental Funds

Most of the City of Union City School District's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at fiscal year end for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City of Union City School District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the statement of net assets and the statement of activities and the governmental funds is reconciled in the financial statements.

Enterprise Fund

The enterprise fund uses the same basis of accounting as business-type activities; therefore, their statements are essentially the same.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

The City of Union City School District as a Whole

The perspective of the statement of net assets is of the City of Union City School District as a whole. Table 1 provides a summary of the City of Union City School District's net assets for the fiscal years 2011 and 2010, respectively.

Total assets equal \$356,689,260 and \$338,454,615. Total assets for Governmental Activities are \$355,857,039 and \$337,911,287. Total assets for Business Type Activities are \$832,221 and \$543,328.

**Table 1
Net Assets**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Assets						
Current and Other Assets	\$ 59,364,690	\$ 46,940,908	\$ 471,898	\$ 522,885	\$ 59,836,588	\$ 47,463,793
Capital Assets, Net	296,492,349	290,970,379	360,323	20,443	296,852,672	290,990,822
Total Assets	<u>\$ 355,857,039</u>	<u>\$ 337,911,287</u>	<u>\$ 832,221</u>	<u>\$ 543,328</u>	<u>\$ 356,689,260</u>	<u>\$ 338,454,615</u>
Liabilities and Net Assets						
Liabilities:						
Current and Other						
Liabilities	\$ 22,121,123	\$ 29,667,875	\$ 528,489	\$ 516,314	\$ 22,649,612	\$ 30,184,189
Long-Term Liabilities	18,074,646	7,017,022	-	-	18,074,646	7,017,022
Total Liabilities	<u>40,195,769</u>	<u>36,684,897</u>	<u>528,489</u>	<u>516,314</u>	<u>40,724,258</u>	<u>37,201,211</u>
Net Assets:						
Invested in Capital Assets						
Net of Related Debt	293,534,148	289,228,537	360,323	50,840	293,894,471	289,279,377
Restricted	44,859,910	29,026,699	-	-	44,859,910	29,026,699
Unrestricted	<u>(22,732,788)</u>	<u>(17,028,846)</u>	<u>(56,591)</u>	<u>(23,826)</u>	<u>(22,789,379)</u>	<u>(17,052,672)</u>
Total Net Assets	<u>315,661,270</u>	<u>301,226,390</u>	<u>303,732</u>	<u>27,014</u>	<u>315,965,002</u>	<u>301,253,404</u>
Total Liabilities and Net Assets	<u>\$ 355,857,039</u>	<u>\$ 337,911,287</u>	<u>\$ 832,221</u>	<u>\$ 543,328</u>	<u>\$ 356,689,260</u>	<u>\$ 338,454,615</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Table 2 reflects the change in net assets for fiscal years 2011 and 2010, respectively.

	Table 2					
	Net Assets					
	Governmental Activities		Business Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 313,404	\$ 294,268	\$ 313,404	\$ 294,268
Operating Grants	195,919,460	145,717,605	4,504,468	4,470,481	200,423,928	150,188,086
Capital Grants	11,964,153	226,824,828	-	16,960	11,964,153	226,841,788
Total Program Revenues	<u>207,883,613</u>	<u>372,542,433</u>	<u>4,817,872</u>	<u>4,781,709</u>	<u>212,701,485</u>	<u>377,324,142</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	6,074,504	29,356,384	-	-	6,074,504	29,356,384
Interest	66,767	229,624	-	-	66,767	229,624
Miscellaneous	2,737,378	404,462	-	-	2,737,378	404,462
Total General Revenues	<u>24,297,286</u>	<u>45,409,107</u>	<u>-</u>	<u>-</u>	<u>24,297,286</u>	<u>45,409,107</u>
Total Revenues	<u>232,180,899</u>	<u>417,951,540</u>	<u>4,817,872</u>	<u>4,781,709</u>	<u>236,998,771</u>	<u>422,733,249</u>
Function/Program						
Expenses:						
Instruction	95,577,508	92,171,810	-	-	95,577,508	92,171,810
Support Services:						
Pupils and Instructional Staff	71,939,306	71,815,475	-	-	71,939,306	71,815,475
General and Business						
Administrative Services	14,245,555	16,934,249	-	-	14,245,555	16,934,249
Plant Operations and Maintenance	32,114,915	28,933,119	-	-	32,114,915	28,933,119
Pupil Transportation	4,027,512	5,687,651	-	-	4,027,512	5,687,651
Special Schools	1,748,080	2,297,989	-	-	1,748,080	2,297,989
Charter Schools	181,883	95,206	-	-	181,883	95,206
Food Service	-	-	4,950,752	4,756,727	4,950,752	4,756,727
Total Expenses	<u>219,834,759</u>	<u>217,935,499</u>	<u>4,950,752</u>	<u>4,756,727</u>	<u>224,785,511</u>	<u>222,692,226</u>
Excess (Deficit) Before Special Items	12,346,140	200,016,041	(132,880)	24,982	12,213,260	200,041,023
Special Items	<u>2,088,740</u>	<u>1,572,324</u>	<u>-</u>	<u>-</u>	<u>2,088,740</u>	<u>1,572,324</u>
Increase (Decrease) in Net Assets	14,434,880	201,588,365	(132,880)	24,982	14,302,000	201,613,347
Adjustment per Valuation of Capital Assets	-	(1,085,706)	409,598	-	409,598	(1,085,706)
Net Assets, Beginning of the Year	<u>301,226,390</u>	<u>100,723,731</u>	<u>27,014</u>	<u>2,032</u>	<u>301,253,404</u>	<u>100,725,763</u>
Net Assets, End of the Year	<u>\$ 315,661,270</u>	<u>\$ 301,226,390</u>	<u>\$ 303,732</u>	<u>\$ 27,014</u>	<u>\$ 315,965,002</u>	<u>\$ 301,253,404</u>

The total increase in Net Assets for the fiscal years 2011 and 2010 for Governmental Activities are \$14,434,880 and \$201,588,365. The total (decrease) increase in Net Assets for the Business-Type Activity is (\$132,880) and \$24,982. The total increase in Net Assets is \$14,302,000 and \$201,613,347.

**CITY OF UNION CITY SCHOOL DISTRICT
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Governmental Activities

The statement of activities reflects the cost of program services and the charges for services and sales, grants, and contributions offsetting those services. Table 3, for government activities, indicates the total cost of services and the percentage cost of services. It identifies the cost of these services supported by tax revenues and unrestricted state entitlements.

Table 3a.
Governmental Activities

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Instruction	\$ 95,577,508	\$ 92,171,810	43.48%	42.30%
Support Services:				
Pupils and Instructional Staff	71,939,306	71,815,475	32.72%	32.95%
General and Business				
Administrative Services	14,245,555	16,934,249	6.48%	7.77%
Plant Operations and Maintenance	32,114,915	28,933,119	14.61%	13.28%
Pupil Transportation	4,027,512	5,687,651	1.83%	2.61%
Special Schools	1,748,080	2,297,989	0.80%	1.05%
Charter Schools	181,883	95,206	0.08%	0.04%
Total Expenses	<u>\$ 219,834,759</u>	<u>\$ 217,935,499</u>	<u>100.00%</u>	<u>100.00%</u>

Total Expenses for governmental activities for fiscal years 2011 and 2010 were \$219,834,759 and \$217,935,499.

The Governmental Activities in the above chart demonstrates that for fiscal years 2011 and 2010 \$95,577,508 and \$92,171,810 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$71,939,306 and \$71,815,475. Combined resources from Instruction and Pupil and Instructional Staff totals \$167,516,814 and \$163,987,285.

Together the aforementioned categories account for 76.20% of the Governmental Activities.

Pupil transportation costs reflect the cost for contracted transportation services, which the District has awarded contract to three vendors through the public bidding process. The District is a participant of the North Hudson Transportation Consortium with the Hudson County School of Technology.

To date City of Union City School District has not been adversely impacted by Charter Schools. Currently the contribution to Charter Schools by the Board for fiscal years 2011 and 2010 is \$181,883 and \$95,206. The Board sends a total of 5 students to two Charter Schools.

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Business-Type Activity

Table 3b.
Business Activities

	Total Cost of Services		Percent of Total	
	2011	2010	2011	2010
Revenue				
Charges for Services	\$ 313,404	\$ 294,268	6.51%	6.15%
Operating Grants	4,504,468	4,470,481	93.49%	93.49%
Capital Grants	-	16,960	0.00%	0.35%
Total Revenue	<u>4,817,872</u>	<u>4,781,709</u>	<u>100.00%</u>	<u>100.00%</u>
Function/Program Expenses				
Food Service	<u>4,950,752</u>	<u>4,756,727</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expense	<u>4,950,752</u>	<u>4,756,727</u>	<u>100.00%</u>	<u>100.00%</u>
(Decrease) Increase in Net Assets	<u>\$ (132,880)</u>	<u>\$ 24,982</u>		

The business-type activity of the City of Union City School District is the food service operation. This program had revenues for the fiscal years 2011 and 2010 of \$4,817,872 and \$4,781,709 and expenses of \$4,950,752 and \$4,756,727, respectively. Total revenues remained stable with a slight increase reflecting increased student enrollment. However, expenses increased \$194,025 due to general increased costs of food commodities, leading to a (\$132,880) deficit in net assets for the fiscal year 2011. In the fiscal year 2011 and 2010 there were no operating transfer from the District because it is not advantageous or desirous for the City of Union City School District to provide supplementary dollars to the Food Service Program. The City of Union City School District and the food service vendor studied ways to reduce the amount of general funds that need to be transferred.

The Board of Education suggests efforts that continue to increase sales and reducing costs. In light of the steady increase of student enrollment, an increase in sales may provide the steady revenue necessary to operate food service. The City of Union City School District and School Administrators are committed and have concentrated efforts to ensure that all students who are eligible for Free/Reduced lunch submit the proper forms for eligibility in a timely manner.

The Board of Education continues to examine the food service operation in effort to be self-operating without assistance from the General Fund. The business activity receives limited support from tax revenues.

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Sources of Revenue

The local tax revenue has been stable for several years. The dependence upon state revenue for governmental activities is apparent. For all governmental activities state revenues support over 92.15%. The community, as a whole, is 6.64% of the support and other revenue accounts for 1.20% of the total cost of programs for City of Union City School District students.

Table 4
Sources of Revenue

Fiscal Year Ended June 30,	Local Tax Levy	Other Local Revenue	Operating Grants	Capital Grants	Federal & State Aid Not Restricted	Total
2011	\$ 15,418,637	\$ 2,804,145	\$ 195,919,460	\$ 11,964,153	\$ 6,074,504	\$ 232,180,899
2010	15,418,637	634,086	145,717,605	226,824,828	29,356,384	417,951,540

The total revenue from all governmental sources for the fiscal years 2011 and 2010 are \$232,180,899 and \$417,951,540. Revenues decreased by (\$185,770,641) due mainly to the state aid for capital projects of \$226,824,828 recognized in 2010.

The City of Union City School District's Funds

The City of Union City School District's governmental funds are accounted for using standards established by the Governmental Accounting Standards Board Statement No. 34. Total governmental funds had revenues and other financing sources of \$234,269,639 and expenditures and other financing uses of \$219,834,759. The positive fund balance for the year reflects that the City of Union City School District was able to meet current costs.

General Fund Budgeting Highlights

The City of Union City School District's budget is prepared according to New Jersey law as it pertains to Abbott School Districts. During the 2010-2011 School Year all schools in the district operated within the boundaries of School Based Budgets. The Office of the School Business Administrator provided training and guidance to each of the fourteen schools as school management teams and school administrative teams prepared their budgets. School Based Budgets, Early Childhood Program and District Central Office account for the majority of program budgeted within the General Fund.

The City of Union City School District's budget is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal 2011, the City of Union City School District amended its General Fund budget as needed. The City of Union City School District uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management.

**CITY OF UNION CITY SCHOOL DISTRICT
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For the General Fund, final budgeted revenues and other financing sources in the amount of \$186,774,631 were above original budgeted revenues and other financing sources.

General Fund revenues and other financing sources were greater than expenditures and other financing uses. Funds from these and other sources add to excess surplus by approximately \$7,116,395. The City of Union City School District will allocate the excess surplus in the 2012-2013 District School Budget. At June 30, 2010 there was no excess surplus designated for subsequent year's budget. However, the District allocated \$9,235,832 of unreserved fund balance to the 2010-2011 District School Budget. The allocation and projection of surplus are in compliance with New Jersey Department of Education Budgetary Guidelines. The excess surplus reflects a \$14,280,913 final state aid payment for June 30, 2011, however this amount is not reflected in the District Intergovernmental Receivable Account.

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2011 and 2010, the City of Union City School District had \$296,492,349 and \$290,970,379 invested in capital assets (net of depreciation), for governmental activities. More information on capital assets and depreciation is represented in Note 5 to the basic financial statements.

An appraisal was performed in 2009 for the valuation of machinery and equipment. As a result, net machinery and equipment for business type activities was adjusted \$409,598. An increase of \$5,521,970 in net capital assets is reflected from July 1, 2010 to June 30, 2011 due mainly to the state aid for capital projects of \$11,964,153 recognized in 2011.

**Table 5
Capital Assets and Depreciation**

	<u>Balance at June 30, 2010</u>	<u>Valuation Adjustment</u>	<u>Additions</u>	<u>Balance at June 30, 2011</u>
Governmental Activities:				
Non-Depreciable	\$ 37,192,765	\$ -	\$ -	\$ 37,192,765
Depreciable	330,202,637	-	16,254,177	346,456,814
Total at Historical Cost	367,395,402	-	16,254,177	383,649,579
Less Accumulated Depreciation	(76,425,023)	-	(10,732,207)	(87,157,230)
Capital Assets, Net	<u>\$ 290,970,379</u>	<u>\$ -</u>	<u>\$ 5,521,970</u>	<u>\$ 296,492,349</u>
Business Type Activities:				
Depreciable	\$ 50,840	\$ 1,018,760	\$ -	\$ 1,069,600
Less Accumulated Depreciation	(30,397)	(609,162)	(69,718)	(709,277)
Capital Assets, Net	<u>\$ 20,443</u>	<u>\$ 409,598</u>	<u>\$ (69,718)</u>	<u>\$ 360,323</u>

**CITY OF UNION CITY SCHOOL DISTRICT
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Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 4,238,212
Support Services	<u>6,493,995</u>
Total Depreciation Expense	<u><u>\$ 10,732,207</u></u>

Debt

At June 30, 2011 and 2010, the City of Union City School District had \$19,853,312 and \$19,683,713 in long term debt payable from governmental fund resources and no long-term debt payable from proprietary fund resources. More detailed information about long-term debt is represented in Note 6 to the basic financial statements.

Current Issues

The District has been and continues to utilize sound accounting practices in the state of a declining economy and uncertainty in state funding. The District continues to see an increase in pupil enrollment. Fiscal 2011 has revealed another increase in student population. The new Union City High School allowed for student populations in all schools to be better distributed, thus alleviating overcrowding in some schools.

The District continues to modify its Long Range Facilities Plan to best service the needs of the students, while attempting to deploy sound fiscal practices and controls. A new school is being constructed at the site of the demolished Columbus School. This new school will allow for the return of Union City students currently being educated at the Woodrow Wilson School, a leased school facility in the neighboring township of Weehawken.

A Central Storage and Receiving Center is being discussed to provide for such controls of custodial, maintenance, technology, athletic, food service and record management. The District is poised to award a public bid for the construction of a Student Sanctuary adjacent to the Union City High School.

Fortunately, the District entered the current period maintaining a strong cash stance and continues to deploy a conservative approach toward the utilization of educational funding. During the past year the adoption of Standard Operating Procedures and internal controls will facilitate an improved business management structure. The District continues to deploy methods and has increased efforts to assure fiscal congruency, while maintaining the District fiscal solvency.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Contacting the City of Union City School District's Financial Management

The Management Discussion and Analysis of this financial report is designed to provide citizens, taxpayers and investors with a snapshot of the City of Union City School District's finances. Also, to reflect the City of Union City School District's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to, Anthony Dragona, RSBA - School Business Administrator, City of Union City School District, 3912 Bergen Turnpike, Union City, New Jersey 07087 or e-mailed to: adragona@union-city.k12.nj.us.

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Assets
June 30, 2011

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 28,765	\$ 28,765
Interfund receivable	113,397	-	-
Receivables, net	26,633,759	372,434	27,006,193
Inventory	-	70,699	70,699
Restricted assets:			
Cash and cash equivalents	128,996	-	128,996
Capital reserve account - cash	32,488,538	-	32,488,538
Capital assets, net			
Depreciable	259,299,584	360,323	259,659,907
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>355,857,039</u>	<u>832,221</u>	<u>356,575,863</u>
LIABILITIES			
Cash overdraft	12,461,760	-	12,461,760
Interfund payable	-	113,397	-
Accounts payable	-	415,092	415,092
Payable to state government	169,095	-	169,095
Payable to federal government	762,038	-	762,038
Due to other entities	50,476	-	50,476
Deferred revenue	6,899,088	-	6,899,088
Noncurrent liabilities			
Due within one year	1,778,666	-	1,778,666
Due beyond one year	18,074,646	-	18,074,646
Total Liabilities	<u>40,195,769</u>	<u>528,489</u>	<u>40,610,861</u>
NET ASSETS			
Invested in capital assets, net of related debt	293,534,148	360,323	293,894,471
Restricted for:			
Capital projects	32,572,534	-	32,572,534
Other purposes	12,287,376	-	12,287,376
Unrestricted	(22,732,788)	(56,591)	(22,789,379)
Total Net Assets	<u>\$ 315,661,270</u>	<u>\$ 303,732</u>	<u>\$ 315,965,002</u>

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Activities
for the Fiscal Year Ended June 30, 2011

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 66,720,960	\$ -	\$ 55,411,736	\$ -	\$ (11,309,224)	\$ -	\$ (11,309,224)
Special education	11,180,775	-	9,066,679	-	(2,114,096)	-	(2,114,096)
Other special instruction	13,579,423	-	11,113,337	-	(2,466,086)	-	(2,466,086)
Vocational	175,811	-	206,501	-	30,690	-	30,690
Other instruction	3,920,539	-	3,427,837	-	(492,702)	-	(492,702)
Support services:							
Tuition	9,085,609	-	10,671,617	-	1,586,008	-	1,586,008
Student & instruction related services	62,853,697	-	55,913,819	-	(6,939,878)	-	(6,939,878)
School administrative services	6,217,917	-	7,303,333	-	1,085,416	-	1,085,416
General and business administrative services	8,027,638	-	5,380,320	-	(2,647,318)	-	(2,647,318)
Plant operations and maintenance	32,114,915	-	31,310,667	11,964,153	11,159,905	-	11,159,905
Pupil transportation	4,027,512	-	4,471,673	-	444,161	-	444,161
Special schools	1,748,080	-	1,414,340	-	(333,740)	-	(333,740)
Charter schools	181,883	-	227,601	-	45,718	-	45,718
Total governmental activities	219,834,759	-	195,919,460	11,964,153	(11,951,146)	-	(11,951,146)
Business-type activities:							
Food service	4,950,752	313,404	4,504,468	-	-	(132,880)	(132,880)
Total business-type activities	4,950,752	313,404	4,504,468	-	-	(132,880)	(132,880)
Total primary government	\$ 224,785,511	\$ 313,404	\$ 200,423,928	\$ 11,964,153	\$ (11,951,146)	\$ (132,880)	\$ (12,084,026)
General revenues:							
Property taxes, levied for general purpose, net					\$ 15,418,637	\$ -	\$ 15,418,637
Investment earnings					66,767	-	66,767
Miscellaneous income					2,737,378	-	2,737,378
Federal and state aid not restricted					6,074,504	-	6,074,504
Special item - due from special revenue					2,088,740	-	2,088,740
Total general revenues, special items and transfers					26,386,026	-	26,386,026
Change in Net Assets					14,434,880	(132,880)	14,302,000
Adjustment per valuation of capital assets					-	409,598	409,598
Net Assets-beginning					301,226,390	27,014	301,253,404
Net Assets-ending					\$ 315,661,270	\$ 303,732	\$ 315,965,002

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2011

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Interfund receivable	\$ 2,696,475	\$ -	\$ -	\$ 2,696,475
Intergovernmental receivable	8,847,281	17,786,478	-	26,633,759
Restricted cash and cash equivalents	32,488,538	-	128,996	32,617,534
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 44,032,294</u>	<u>\$ 17,786,478</u>	<u>\$ 128,996</u>	<u>\$ 61,947,768</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 2,503,060	\$ 9,958,700	\$ -	\$ 12,461,760
Interfund payable	-	2,583,078	-	2,583,078
Payable to state government	-	169,095	-	169,095
Payable to federal government	-	762,038	-	762,038
Due to other entities	50,476	-	-	50,476
Deferred revenue	-	6,854,088	45,000	6,899,088
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,553,536</u>	<u>20,326,999</u>	<u>45,000</u>	<u>22,925,535</u>
Fund Balances:				
Restricted Fund Balance:				
Excess Surplus - designated for subsequent year's expenditures	5,170,981	-	-	5,170,981
Excess Surplus - current year	7,116,395	-	-	7,116,395
Capital Reserve	32,488,538	-	-	32,488,538
Committed Fund Balance:				
Year-end Encumbrances	6,915,310	-	-	6,915,310
Unassigned Fund Balance:				
General fund	(10,212,466)	-	-	(10,212,466)
Special revenue fund	-	(2,540,521)	-	(2,540,521)
Capital projects fund	-	-	83,996	83,996
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>41,478,758</u>	<u>(2,540,521)</u>	<u>83,996</u>	<u>39,022,233</u>
Total liabilities and fund balances	<u>\$ 44,032,294</u>	<u>\$ 17,786,478</u>	<u>\$ 128,996</u>	

Amounts reported for governmental activities in the statement of net assets (A-1) are different because:

Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$383,649,579, and the accumulated depreciation is \$87,157,230 (See Note 5).

296,492,349

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (See Note 6).

(19,853,312)

Net assets of governmental activities

\$ 315,661,270

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2011

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	66,767	-	-	66,767
Miscellaneous	2,737,378	-	-	2,737,378
State sources	157,265,766	25,321,218	11,964,153	194,551,137
Federal sources	598,023	18,808,957	-	19,406,980
Total revenues	<u>176,086,571</u>	<u>44,130,175</u>	<u>11,964,153</u>	<u>232,180,899</u>
EXPENDITURES:				
Current:				
Regular instruction	38,270,529	7,521,639	-	45,792,168
Special education instruction	7,245,477	-	-	7,245,477
Other special instruction	8,881,028	-	-	8,881,028
Vocational education	165,022	-	-	165,022
Other instruction	2,739,296	-	-	2,739,296
Support services and undistributed costs:				
Tuition	8,528,035	-	-	8,528,035
Student & instruction related services	19,803,911	31,132,055	-	50,935,966
School administrative services	5,836,330	-	-	5,836,330
Other administrative services	4,299,588	-	-	4,299,588
Operation and maintenance of plant services	25,021,369	-	-	25,021,369
Student transportation	3,573,459	-	-	3,573,459
Employee benefits	46,810,833	-	-	46,810,833
Special schools	1,130,245	-	-	1,130,245
Charter school	181,883	-	-	181,883
Capital outlay	4,257,550	32,474	11,964,153	16,254,177
Total expenditures	<u>176,744,555</u>	<u>38,686,168</u>	<u>11,964,153</u>	<u>227,394,876</u>
Excess (Deficiency) of revenues over expenditures	<u>(657,984)</u>	<u>5,444,007</u>	<u>-</u>	<u>4,786,023</u>
OTHER FINANCING SOURCES (USES):				
Due from special revenue fund	2,088,740	-	-	2,088,740
Capital lease (Non-budgeted)	2,207,746	-	-	2,207,746
Contribution to school based budgeting	5,568,251	(5,568,251)	-	-
Total other financing sources (uses)	<u>9,864,737</u>	<u>(5,568,251)</u>	<u>-</u>	<u>4,296,486</u>
Net changes in fund balance	9,206,753	(124,244)	-	9,082,509
Fund balances - July 1	32,272,005	(2,416,277)	83,996	29,939,724
Fund balances - June 30	<u>\$ 41,478,758</u>	<u>\$ (2,540,521)</u>	<u>\$ 83,996</u>	<u>\$ 39,022,233</u>

CITY OF UNION CITY SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
for the Fiscal Year Ended June 30, 2011

Total net change in fund balances - governmental funds (from B-2) \$ 9,082,509

Amounts reported for governmental activities in the statement of activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the period.

	Depreciation expense	\$ (10,732,207)	
	Capital outlays	<u>16,254,177</u>	\$ 5,521,970

Repayment of bond principal and capital leases are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities

	Issuance of capital leases	(2,207,746)	
	Payment of capital leases	<u>991,387</u>	(1,216,359)

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).

	Accrued compensated absences	(1,213,489)	
	Payment of compensated absences	<u>2,260,249</u>	<u>1,046,760</u>

Change in net assets of governmental activities \$ 14,434,880

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Assets
Proprietary Fund
June 30, 2011

	<u>Business-type Activities- Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 28,765
Intergovernmental receivable	372,434
Inventory	70,699
Total current assets	<u>471,898</u>
Noncurrent assets:	
Equipment	1,069,600
Less: accumulated depreciation	<u>(709,277)</u>
Total noncurrent assets	<u>360,323</u>
Total assets	<u><u>\$ 832,221</u></u>
LIABILITIES	
Current liabilities:	
Interfund payable	\$ 113,397
Accounts payable	<u>415,092</u>
Total current liabilities	<u>528,489</u>
NET ASSETS:	
Invested in capital assets net of related debt	360,323
Unrestricted	<u>(56,591)</u>
Total net assets	<u><u>303,732</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Fund
for the Fiscal Year Ended June 30, 2011

	<u>Business-type Activities- Enterprise Fund Food Service</u>
OPERATING REVENUES:	
Charges for services:	
Daily sales - reimbursable programs	\$ 132,838
Daily sales - non-reimbursable programs	143,307
Special functions	37,259
Total operating revenues	<u>313,404</u>
OPERATING EXPENSES:	
Cost of sales	2,402,206
Salaries and wages	1,471,865
Employee benefits	392,335
Supplies and materials	48,921
Insurance - Other	128,365
Uniforms	12,426
Training	1,984
Miscellaneous	6,540
Management fees	329,311
Lease of equipment	64,052
Equipment maintenance expense	23,029
Depreciation Expense	69,718
Total operating expenses	<u>4,950,752</u>
Operating (loss)	<u>(4,637,348)</u>
NONOPERATING REVENUES:	
State sources:	
State school lunch program	77,332
Federal sources:	
School breakfast program	473,735
National school lunch program	3,781,218
Food distribution program	169,217
Fresh fruit and vegetables program	2,966
Total nonoperating revenues	<u>4,504,468</u>
Change in net assets	(132,880)
Adjustment per valuation of capital assets	409,598
Total net assets - beginning	<u>27,014</u>
Total net assets - ending	<u><u>\$ 303,732</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Fund
for the Fiscal Year Ended June 30, 2011

	<u>Business-type Activities- Enterprise Fund Food Service</u>
Cash flows from operating activities	
Receipts from customers	\$ 313,404
Payments to employees	(1,471,865)
Payments for employee benefits	(392,335)
Payments to suppliers	<u>(2,869,264)</u>
Net cash (used for) operating activities	<u>(4,420,060)</u>
 Cash flows from non-capital financing activities	
State sources	80,370
Federal sources	<u>4,212,465</u>
Net cash provided by non-capital financing activities	<u>4,292,835</u>
Net decrease in cash and cash equivalents	(127,225)
Balance - beginning of the year	<u>155,990</u>
Balance - end of the year	<u><u>\$ 28,765</u></u>
 Reconciliation of operating (loss) to net cash (used for) operating activities:	
Operating (loss)	<u>\$ (4,637,348)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	69,718
Food distribution program	169,217
Fresh fruit program	2,966
(Increase) in inventories	(36,788)
(Decrease) in interfund payable	(105,684)
Increase in accounts payable	<u>117,859</u>
Total adjustments	<u>217,288</u>
Net cash (used for) operating activities	<u><u>\$ (4,420,060)</u></u>

FIDUCIARY FUNDS

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2011

	<u>Expendable Trust Funds</u>		<u>Agency Funds</u>
	<u>Private Purpose Scholarship Trust Funds</u>	<u>Unemployment Compensation Trust Fund</u>	
ASSETS			
Cash and cash equivalents	\$ 416,072	\$ 132,391	\$ 5,409,105
Total assets	<u>\$ 416,072</u>	<u>\$ 132,391</u>	<u>\$ 5,409,105</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 505,694
Payroll deductions and withholdings	-	-	4,703,327
Due to student groups	<u>-</u>	<u>-</u>	<u>200,084</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 5,409,105</u>
NET ASSETS			
Reserved for scholarships	<u>\$ 416,072</u>		
Held in trust for unemployment claims and other purposes		<u>\$ 132,391</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
for the Fiscal Year Ended June 30, 2011

	<u>Scholarship Trust Funds</u>	<u>Unemployment Compensation Trust Fund</u>
Additions:		
Local sources:		
Contributions	\$ 143,693	\$ 154,135
Interest on investment	13,129	-
	<u>156,822</u>	<u>154,135</u>
Total additions		
	<u>156,822</u>	<u>154,135</u>
Deductions:		
Scholarships awarded	128,212	-
Unemployment claims	-	598,179
Administrative expenses	389	-
	<u>128,601</u>	<u>598,179</u>
Total deductions		
	<u>128,601</u>	<u>598,179</u>
Change in net assets	28,221	(444,044)
Net assets - beginning of the year	<u>387,851</u>	<u>576,435</u>
Net assets - end of the year	<u>\$ 416,072</u>	<u>\$ 132,391</u>

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board of Education (the “Board”) of City of Union City School District (the “District”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

In its accounting and financial reporting, the District follows the pronouncements of the Governmental Accounting Standards Board (GASB) and the pronouncements of the Financial Accounting Standards Board (FASB) and its predecessor organizations issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The District’s Proprietary Funds have elected not to apply the standards issued by FASB after November 30, 1989.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management’s Discussion and analysis - for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the District’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the District’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The District has elected to implement the general provisions of the Statement in the current year. Internal activity is eliminated in the Statement of Activities.

The more significant of the District's accounting policies are described below.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity:

The City of Union City School District is a Type I district located in the County of Hudson, State of New Jersey. As a Type I district, the School District functions independently through a Board of Education. The Board is comprised of seven members appointed to three-year terms. The purpose of the District is to educate students in grades K-12. The City of Union City School District had an approximate enrollment at June 30, 2011 of 12,091 students. The City of Union City School District is also an Abbott District created in response to the NJ Supreme Court rulings on Abbott v. Burke. Abbott Districts are a class of school districts in New Jersey categorized as “poorer urban districts” or “special needs districts”. As such, they receive part or all of a comprehensive set of programs and reforms, including parity funding, improvements to facilities and supplemental programs (including preschool education).

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, is whether:

- The primary government is financially accountable for the organization
- the organization is legally separate (can sue or be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's Board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is a fiscal dependency by the organization on the District

Based on the aforementioned criteria, the District is a component unit of the City of Union City.

B. Basic Financial Statements - District-Wide Statements:

The District's basic financial statements include both district-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the district-wide and fund financial statements categorize primary activities as either governmental or business type. The District's general operating services, special revenue, capital projects, debt service and nonexpendable trust funds are classified as governmental activities. The District's food service operations are classified as business-type activities.

The Statement of Net Assets and Statement of Activities display information about the reporting district as a whole. They include all funds of the reporting entity except for fiduciary funds and component units that are fiduciary in nature.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - District -Wide Statements (Continued):

In the district-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The District first utilizes restricted resources to finance qualifying activities.

The district-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. The functions are also supported by general government revenues (property and certain intergovernmental revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, taxes, intergovernmental revenues, interest income, etc.)

The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

The district-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements:

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements - Fund Financial Statements (Continued):

The following fund types are used by the District:

1. GOVERNMENTAL FUNDS

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the capital outlay subfund.

As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to current expense by Board resolution.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements - Fund Financial Statements (Continued):

1. GOVERNMENTAL FUNDS (Continued)

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

2. PROPRIETARY FUND

The focus of Proprietary Fund measurement is upon determination of operating income, changes in net assets, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Fund of the District:

Enterprise Fund - The Enterprise Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the District is that the cost (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The District's Enterprise Fund is comprised of the Food Service Fund.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by an activity to other departments or funds on a cost-reimbursement basis. The district does not have internal service funds.

The Proprietary Fund is accounted for on a cost of services or "economic resource" measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their balance sheets. Their reported net assets (net total assets) is segregated into invested in capital assets, net of related debt, restricted for capital projects or unrestricted, if applicable. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustive capital assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on Proprietary Funds balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements - Fund Financial Statements (Continued):

2. PROPRIETARY FUND (Continued)

The estimated useful lives are as follows:

<u>Food Service Fund:</u>	
Equipment	12 Years
Light Trucks and Vehicle	4 Years
Heavy Trucks and Vehicle	6 Years

3. FIDUCIARY FUNDS

Fiduciary Funds are used to report assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds and therefore are not available to support district programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

Expendable Trust Funds - An Expendable Trust Fund is accounted for in essentially the same manner as the Governmental Fund types, using the same measurement focus and basis of accounting. Expendable Trust Funds account for assets where both the principal and interest may be spent. Expendable Trust Funds include Unemployment Compensation Insurance Trust Fund and the following scholarship funds:

Emerson High School Scholarship Fund
Union Hill High School Scholarship Fund
Washington School Scholarship Fund

Nonexpendable Trust Fund - A Nonexpendable Trust Fund is used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal. The district does not have nonexpendable trust funds.

Agency Funds - Agency Funds are used to account for the assets that the District holds on behalf of others as their agent. Agency Funds are custodial in nature and do not involve measurement of results of operations. Agency Funds include payroll, student activities funds and the other District activity fund.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements - Fund Financial Statements (Continued):

3. FIDUCIARY FUNDS (Continued)

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District considers all governmental and business-type activities to be major.

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (agency and expendable trust). Since by definition these assets are being held for the benefit of a third party (other local governments, students, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the district-wide statements.

D. Basis of Measurement and Accounting Focus:

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the district-wide Statement of Net Assets and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds and expendable trust funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Measurement and Accounting Focus (Continued):

- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.
- c. Agency funds are not involved in the measurement of results of operation; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the district-wide Statement of Net Assets and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place

In the fund financial statements, governmental funds, expendable trust funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are reported when due.

Ad Valorem (Property) Taxes are susceptible to accrual and under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive monies under the established payment schedule and the unpaid amount is considered to be an "accounts receivable."

All proprietary funds and non-expendable trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control:

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the county office for approval and are approved by the board of school estimate. Budgets are prepared using the modified accrual basis of accounting, except for the Special Revenue Fund as described later. The legal level of budgetary control is established at line item accounts within each fund. Line item units are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2(m)1. Line-item transfers from an advertised appropriation account as defined under N.J.A.C. 6A:23A-2.3, which on a cumulative basis exceed ten percent of the amount included in the original budget, require county superintendent approval.

Effective December 2004, line-item transfers to an advertised appropriation account identified as either general administration, school administration, central services and administrative information technology or other support services that, on a cumulative basis, exceed 10% of the amount included in the original budget require county superintendent approval. The Board of Education made amendments to the budgetary appropriations during the year, however, these amendments were immaterial in amount.

Pursuant to N.J.S.A. 18A:22-8 and N.J.A.C. 6A:23A-2.3 appropriation of surplus or other unbudgeted or underbudgeted revenue is allowed only between April 1 and June 30 and requires Regional Assistant Commissioner Approval. Six revenue categories identified under N.J.A.C. 6A:23A-2.3(c) are excluded from this requirement.

Prior to April 1, a school board may petition the Commissioner for appropriation of surplus or other unbudgeted or underbudgeted revenue (Except for those exempted under N.J.A.C. 6A:23A-2.3(c) an “emergent circumstance.” Such petition must be submitted by a two-thirds affirmative vote of the authorized membership of the Board and include the items listed and demonstrate the need pursuant to N.J.A.C. 6A:23A-2.3(b). During the fiscal year, the Board of Education made supplemental budgetary appropriations totaling \$5,802,011. These appropriations were an adjustment made for prior year encumbrances. Proper approval was obtained for the additional appropriation.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For Governmental Funds there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles with the exception of the legally mandated revenue recognition of the one or more June state aid payments for budgetary purposes only and the Special Revenue Fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the Governmental Fund types. Unencumbered appropriations lapse at fiscal year end.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

The accounting records of the Special Revenue Fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The following presents a reconciliation of the Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule to the GAAP basis of accounting as presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.

	2010 - 2011
Total Revenues (Budgetary Basis)	\$ 44,327,665
Adjustments:	
Add: Prior Year Encumbrances	1,943,721
Less: Current Year Encumbrances	(2,016,967)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,416,277
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,540,521)
Total Revenues (GAAP) Basis	\$ 44,130,175
Total Expenditures (Budgetary Basis)	\$ 44,327,665
Adjustments:	
Add: Prior Year Encumbrances	1,943,721
Less: Current Year Encumbrances	(2,016,967)
Net Transfers (outflows) to General Fund	(5,568,251)
Total Expenditures (GAAP Basis)	\$ 38,686,168

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Encumbrances:

Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in Governmental Funds, other than the Special Revenue Fund, are reported as committed fund balances at fiscal year end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services. Open encumbrances in the Special Revenue Fund, for which the District has received advances, are reflected in the balance sheet as deferred revenues at fiscal year end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year end.

G. Cash, Cash Equivalents and Investments:

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at amortized cost. All other investments are stated at fair value.

New Jersey School Districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey Statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey School Districts.

Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et.seq. establishes the requirements for the security of deposits of governmental units. The Statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Short-Term Interfund Receivables/Payables:

Short-term interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year. For the purpose of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

I. Receivables and Payables:

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenue is recognized in the year they are levied and become available. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 1st in the year following the calendar year levy when the same became in arrears, the tax collector of the municipality shall, subject to the provisions of New Jersey Statute, enforce the lien by placing the property on a tax sale. The municipality may institute annual "in rem" tax foreclosure proceedings to enforce the tax collection or acquisition of title to the property.

Tuition Receivable – For the year ending June 30, 2011, there were no tuition charges established by the Board of Education. The Board is not a receiving district.

Tuition Payable - Tuition charges for the fiscal years 2010 - 2011 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined and certified by the State Department of Education.

J. Inventories and Prepaid Expenses:

Inventories and prepaid expenses, which benefit future periods, other than those recorded in the Enterprise Fund are recorded as an expenditure during the year of purchase.

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. The District uses the purchase method for expensing inventory. Prepaid expenses in the Enterprise Fund represent payments made to vendors for services that will benefit periods beyond June 30, 2011.

K. Restricted Assets:

Restricted assets include cash for the capital reserve account and for capital projects.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets:

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements. The District considers all property, plant and equipment with a cost over \$2,000 to be a capital asset.

District-Wide Statements

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 2001.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	50 years
Improvements	20 years
Machinery and Equipment	5 - 10 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the district-wide statements.

M. Compensated Absences:

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, sabbatical leave and salary related payments. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued):

The liability for these compensated absences is recorded as long-term debt in the district-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

N. Deferred Revenue:

Deferred revenue in the Special Revenue Fund represents cash that has been received but not yet earned.

O. Long-Term Debt:

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements.

All long-term debt to be paid from governmental and business-type resources are reported as liabilities in the district-wide statement. The long-term debt consists primarily of accrued compensated absences, early retirement incentives and obligations under capital leases.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The accounting for proprietary fund is the same in the fund statements as it is in the district-wide statements.

P. Equity Classifications:

District-Wide Statements

Equity is classified as net assets and displayed in three components:

Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Equity Classifications (Continued):

District-Wide Statements (Continued)

Unrestricted net assets - All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Statements

Governmental fund equity is classified as fund balance. Under GASB No. 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Restrictions are created to either (1) satisfy legal covenants that require a portion of the fund balance to be segregated or (2) identify the portion of the fund balance that is appropriated for future expenditures. Proprietary fund equity is classified the same as in the district-wide statements.

Restricted - Excess Surplus - Designated for Subsequent Year's Budget - This reserve was created to represent the June 30, 2010 audited excess surplus that will be appropriated in the 2011-2012 original budget certified for taxes.

Restricted - Excess Surplus - This reserve was created to represent the June 30, 2011 audited excess surplus that is required to be appropriated in the 2012-2013 original budget certified for taxes.

Restricted - Capital Reserve - This reserve was created by the District to fund future capital expenditures (See Note 4.)

Committed - Year-End Encumbrances - This reserve was created to represent encumbrances outstanding at the end of the year based on purchase orders and contracts awarded for which the goods or services have not yet been received at June 30.

Unassigned - All other fund balance that did not meet the definition of restricted, committed, or assigned.

Q. Operating and Nonoperating Revenue:

Operating revenues for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue not related to capital and related financing, noncapital financing, or investing activities. Nonoperating revenues include reimbursements by the State for school breakfast, lunch and food distribution programs.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Expenditures/Expenses:

In the district-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character:	Current (further classified by function)
	Capital Outlay

Proprietary Fund - By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. The proprietary fund reports expenses relating to use of economic resources.

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

All bank deposits and investments as of the balance sheet date are classified as to credit risk. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are:

- a) Uncollateralized.
- b) Collateralized with securities held by the pledging financial institution.
- c) Collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2011, none of the District's bank balances totaling \$43,205,741 was exposed to custodial credit risk.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

As of June 30, 2011, the District's deposits and investments are summarized as follows:

	Book Balance
Insured - FDIC	\$ 250,000
Insured - GUDPA	18,672,191
NJ Cash Management	5,406,043
MBIA	1,813,873
	\$ 26,142,107
Reconciliation to Government-Wide Statement of Net Assets:	
Unrestricted Cash	\$ 28,765
Restricted Cash	32,617,534
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	5,957,568
Cash overdraft	(12,461,760)
	\$ 26,142,107

As of June 30, 2011, the District's investments are recorded in the basic financial statements and have been recorded at the carrying amount. The difference between the carrying amount and market value is not material to the basic financial statements.

New Jersey Cash Management Fund and MBIA Class Fund:

All deposits in the New Jersey Cash Management Fund are governed by the regulations of the Investment Council, which prescribe specific standards designed to insure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the Other-than-State participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

New Jersey Cash Management Fund and MBIA Class Fund (Continued):

MBIA Municipal Investors Service Corporation (“MBIA”) is a government investment pool. The State of New Jersey provides oversight for the pool and all securities purchased by MBIA are in compliance with New Jersey State Statutes and are held in a third party custody account. MBIA uses the amortized cost method of reporting investments. The District does not own specific, identifiable securities, but instead has a net realizable interest in the joint value of the pool.

As of June 30, 2011, the District had \$5,406,043 on deposit with the New Jersey Cash Management Fund, and \$1,813,873 with the MBIA Fund.

NOTE 3. DEPOSIT AND INVESTMENT RISK

As of June 30, 2011, the District had the following investment:

	Maturities	Value
MBIA Government Investment Pool	4 ½ Months Average	\$ 1,813,873

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk - The District places no limit on the amount the District may invest in any one issuer. The District only deposits funds in the MBIA Government Investment Pool.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the District’s name, and are held by either:

- a. The counterparty or
- b. The counterparty’s trust department or agent but not in the District’s name

Foreign currency risk is the risk that changes in exchange rates will adversely affect investments. The District does not have investments denominated in foreign currency.

At June 30, 2011 the District’s investments were not exposed to custodial credit risk or foreign currency risk.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 3. DEPOSIT AND INVESTMENT RISK (Continued)

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At June 30, 2011 the District's investments, other than deposits insured by FDIC and GUDPA, were limited to the MBIA Class Fund. The District does not have an investment policy regarding the management of credit risk. GASB Statement No. 40 requires that the District disclose the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government. The District is exempt from this requirement because all of its investments at June 30, 2011 are invested in a local government investment pool.

Concentration of Credit Risk - The District places no formal limits on the amount they may invest in any one issue. At June 30, 2011, all of the District's investments were in the MBIA Class Fund.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. At June 30, 2011 the District did not have any investments which would expose it to interest rate risk.

NOTE 4. CAPITAL RESERVE ACCOUNT

A capital reserve account was established by the City of Union City Board of Education by inclusion of \$2,000,000 on June 22, 1995 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes. A district may also appropriate additional amounts when the approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *N.J.S.A. 19:60-2*. Pursuant to *N.J.A.C. 6:23A-5.1(d) 7*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 4. CAPITAL RESERVE ACCOUNT (Continued)

The activity of the capital reserve for the July 1, 2010 to June 30, 2011 fiscal year is as follows:

Beginning balance, July 1, 2010	\$ 23,952,609
Deposits:	
Interest earnings	35,929
Approved by Board Resolution - June 30, 2011	12,000,000
Total Deposits	12,035,929
Withdrawals:	
Local Share of 2010-2011 District Budget	(3,500,000)
Total Withdrawals	(3,500,000)
Ending balance, June 30, 2011	\$ 32,488,538

\$3,500,000 of the capital reserve has been reserved for the local share of the 2011-2012 District Budget. Any withdrawals from the capital reserve not used for the local share of the District Budget will be used for a DOE approved facilities project, consistent with the district's Long Range Facilities Plan.

NOTE 5. CAPITAL ASSETS AND DEPRECIATION

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation bases for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets.

Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 50 years; improvements, 20 years; equipment, 5 to 10 years.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

Capital asset activity for the year ended June 30, 2011, was as follows:

	Balance at July1, 2010	Valuation Adjustment	Additions	Balance at June 30, 2011
Governmental Activities:				
Non-Depreciable:				
Land	\$ 37,192,765	\$ -	\$ -	\$ 37,192,765
Depreciable:				
Buildings	232,040,885	-	-	232,040,885
Improvements	85,444,564	-	12,931,684	98,376,248
Machinery & Equipment	12,717,188	-	3,322,493	16,039,681
Total at Historical Cost	<u>330,202,637</u>	<u>-</u>	<u>16,254,177</u>	<u>346,456,814</u>
Less: Accumulated Depreciation:				
Buildings	(40,970,855)	-	(3,931,216)	(44,902,071)
Improvements	(27,905,229)	-	(4,595,519)	(32,500,748)
Machinery & Equipment	(7,548,939)	-	(2,205,472)	(9,754,411)
Total Accumulated Depreciation	<u>(76,425,023)</u>	<u>-</u>	<u>(10,732,207) *</u>	<u>(87,157,230)</u>
Depreciable Capital Assets, Net	<u>253,777,614</u>	<u>-</u>	<u>5,521,970</u>	<u>259,299,584</u>
Governmental Activities Capital Assets, Net	<u>\$ 290,970,379</u>	<u>\$ -</u>	<u>\$ 5,521,970</u>	<u>\$ 296,492,349</u>
Business-type Activities				
Depreciable:				
Machinery & Equipment	\$ 50,840	\$ 1,018,760	\$ -	\$ 1,069,600
Total at Historical Cost	<u>50,840</u>	<u>1,018,760</u>	<u>-</u>	<u>1,069,600</u>
Less: Accumulated Depreciation:				
Machinery & Equipment	(30,397)	(609,162)	(69,718)	(709,277)
Total Accumulated Depreciation	<u>(30,397)</u>	<u>(609,162)</u>	<u>(69,718)</u>	<u>(709,277)</u>
Business-type Activities Capital Assets, Net	<u>\$ 20,443</u>	<u>\$ 409,598</u>	<u>\$ (69,718)</u>	<u>\$ 360,323</u>

In 2010 the District had an appraisal performed to value machinery and equipment and its accumulated depreciation as of June 30, 2010. As a result of the appraisal capital assets and accumulated depreciation has been adjusted per valuation.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	\$ 2,993,952
Special Education	473,719
Other Special Education	580,653
Vocational Education	10,789
Other Instruction	179,099
Total Instruction	<u>4,238,212</u>
Support Services:	
Tuition	557,574
Student & Instruction Related Services	3,330,259
School Administrative Services	381,587
General & Business Administrative Services	281,113
Operation & Maintenance of Plant	1,635,928
Pupil Transportation	233,637
Special Schools	73,897
Total Support Services	<u>6,493,995</u>
Total Depreciation Expense	<u>\$ 10,732,207</u>

NOTE 6. LONG-TERM DEBT

The District's long-term debt is summarized as follows:

Governmental Activities

As of June 30, 2011, the governmental long-term debt of the District consisted of the following:

Accrued Compensation Absences:	
Current Portion	\$ 869,311
Noncurrent Portion	16,025,800
Capital Lease Obligation:	
Current Portion	909,355
Noncurrent Portion	2,048,846
Total Governmental Activity Debt	<u>\$ 19,853,312</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 6. LONG-TERM DEBT (Continued)

Business-type Activity

As of June 30, 2011, there was no long-term debt payable from proprietary fund resources.

The following is a summary of changes in long-term debt for the year ended June 30, 2011:

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Capital Lease Obligations	\$ 1,741,842	\$ 2,207,746	\$ (991,387)	\$ 2,958,201	\$ 909,355	\$ 2,048,846
Compensated Absences	17,941,871	1,213,489	(2,260,249)	16,895,111	869,311	16,025,800
	<u>\$ 19,683,713</u>	<u>\$ 3,421,235</u>	<u>\$ (3,251,636)</u>	<u>\$ 19,853,312</u>	<u>\$ 1,778,666</u>	<u>\$ 18,074,646</u>

A. Bonds Payable:

Bonds are authorized in accordance with State law by the Board of Commissioners after approval has been given by the Board of School Estimate (Type I School District). All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the City on behalf of the District are general obligation bonds. Retirement of Type I Bonds and interest payments are made in the operating budget of the City.

B. Bonds Authorized But Not Issued:

As of June 30, 2011, the District had no authorized, but not issued, bonds.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 6. LONG-TERM DEBT (Continued)

C. Capital Leases:

The District is currently leasing copiers and computers for various schools.

The following is a schedule of the future minimum lease payments under the capital leases and the present value of the remaining net minimum lease payments as of June 30, 2011:

<u>Year Ending</u>	
June 30, 2012	\$ 965,563
June 30, 2013	965,562
June 30, 2014	932,413
June 30, 2015	191,813
June 30, 2016	<u>23,435</u>
Total Minimum Lease Payments	3,078,786
Less: Amount Representing Interest	<u>120,585</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 2,958,201</u></u>

NOTE 7. OPERATING LEASES

The District has commitments to lease certain office, garage space, public library and schools under operating leases that expire through the year 2016. Total operating lease payments made during the year ended June 30, 2011 were \$1,489,234. Future minimum lease payments are as follows:

<u>Year Ending</u>	
June 30, 2012	\$ 1,524,677
June 30, 2013	1,525,336
June 30, 2014	1,535,945
June 30, 2015	1,525,471
June 30, 2016	1,548,617

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 8. PENSION PLANS

A. Description of Plans:

All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund.

These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625.

B. Teachers' Pension and Annuity Fund (TPAF):

The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation. As under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the System's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

C. Public Employees' Retirement System (PERS):

The Public Employees' Retirement System was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 8. PENSION PLANS (Continued)

D. Vesting and Benefit Provisions:

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:6C for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 55 and are generally determined to be 1/55th of the final average salary for each year of service credit, as defined. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age. The TPAF and PERS provide for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the system.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

E. Significant Legislation:

P.L. 2010, c.1, effective May 21, 2010, changed the membership eligibility criteria for new members of TPAF and PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of TPAF and PERS to 1/60 from 1/55, and it provided that new members of TPAF and PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of TPAF and PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as 1/7th of the required amount, beginning in Fiscal Year 2012.

P.L. 2008, c.89, effective November 1, 2008, increased the TPAF and PERS eligibility age for unreduced benefits from age 60 to age 62 for members hired on or after November 1, 2008; changed the early retirement provisions; increased the minimum annual compensation required for membership eligibility for new members on or after the effective date of this law.

P.L. 2007, c.103, certain parts effective July 1, 2007 implemented changes to State Health Benefits Program (SHBP) which included the creation of the School Employees' Health Benefit Program (SEHBP) and established an employee contribution of 1.5 percent of the employee's base salary.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 8. PENSION PLANS (Continued)

F. Contribution Requirements:

The contribution policy is set by N.J.S.A. 43:15A, Chapter 62 P.L. of 1994, Chapter 115, P.L. of 1997 and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 5.5%, respectfully, of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current Statute, the District is a non-contributing employer of the TPAF.

During the years ended June 30, 2011, 2010 and 2009 the District was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal pension contributions and non-contributory group life insurance (NCGI) in the following amounts.

Three-Year Trend Information

<u>Year Funding</u>	<u>PERS Contributed by the District</u>		<u>TPAF Paid on Behalf of the District</u>	
	<u>Pension</u>	<u>NCGI</u>	<u>Pension</u>	<u>NCGI</u>
June 30, 2011	\$ 2,592,544	\$183,003	\$ -	\$209,753
June 30, 2010	1,980,953	241,256	-	222,533
June 30, 2009	1,398,572	173,845	-	208,855

Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$5,129,456 during the year ended June 30, 2011, for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the basic financial statements, and the required supplementary information schedules as a revenue and expenditure in accordance with GASB 27.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 9. POST-RETIREMENT BENEFITS

The District contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP.

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate funding of post-retirement medical benefits through TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2010, there were 87,288 retirees eligible for post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c. 62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State made post-retirement (PRM) contributions of \$97.6 million for the fiscal year 2010 and \$1.38 billion for the fiscal year 2009.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$126.3 million toward Chapter 126 benefits for 14,050 eligible retired members in fiscal year 2010.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 9. POST-RETIREMENT BENEFITS (Continued)

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' postretirement benefits on behalf of the School District for the years ended June 30, 2011, 2010 and 2009 were \$4,455,151, \$4,179,475 and \$3,984,433, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

Significant Legislation

P.L. 2010, c.2 effective May 21, 2010, makes changes to the SHBP concerning eligibility, cost sharing, choice of a plan, the application of benefit changes, the waiver of coverage, and multiple coverage under such plans. It also requires contributions toward the cost of health care benefits coverage by public employees and certain retirees.

Funded Status and Funding Progress

As of June 30, 2010, the most recent actuarial valuation date, the State had a \$12.1 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and \$38.2 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events in the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 9. POST-RETIREMENT BENEFITS (Continued)

Actuarial Methods and Assumptions

In the June 30, 2010, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

The State Health Benefits Commission is the executive body established by the statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at <http://www.state.nj.us/treasury/pensions/pdf/financial/gasb-43-aug2011.pdf>.

NOTE 10. COMPENSATED ABSENCES

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences". A Liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation. The District's policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employee unions.

In the district-wide Statement of Net Assets, the liabilities whose average maturities are greater than one year should be reported in two components - the amount due within one year and the amount due in more than one year.

The liability for vested compensated absences of the governmental fund types is recorded as current and long-term liabilities.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 11. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The District did not significantly reduce insurance coverage during fiscal year 2011.

A. Property and Liability Insurance:

The District maintains commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

B. New Jersey Unemployment Compensation Insurance:

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. As of June 30, 2008, the payroll agency accounts for the activity.

D. Contingent Liabilities

The District is a party defendant in some lawsuits, none of a kind unusual for a school district of its size and scope of operation. In the opinion of the District's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

E. Federal and State Awards

The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2011, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 12. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2011:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 2,696,475	\$ -
Special Revenue	-	2,583,078
Proprietary Fund		
Food Service	-	113,397
Total	\$ 2,696,475	\$ 2,696,475

The above balances are the result of revenues earned in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund and/or to cover cash balances which were in a cash overdraft position. The District expects to liquidate all interfund balances within one year. The general fund operating interfund payable resulted from blended resource fund encumbrances open at year end.

The special revenue fund transferred \$2,088,740 to the general fund during the fiscal year ended June 2011 as a contribution to school based budgeting and various reprogramming and cancellations of funds.

NOTE 13. DEFERRED COMPENSATION

The District offers its employees a choice of various deferred compensation plans created in accordance with Internal Revenue Code Section 403(b) and 457(b). The plans, which are administered by the entities listed below, permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrators are as follows:

- AXA Equitable
- Lincoln Investment Planning, Inc.
- Metropolitan Life
- Oppenheimer Funds
- Emerald Financial Resources

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 14. INVENTORY

Inventory in the Food Service Fund at June 30, 2011, consisted of the following:

Food and Supplies	\$ <u>70,699</u>
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The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Law of 1984) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of nonoperating revenue in the financial statements.

NOTE 15. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$41,478,758 General Fund fund balance at June 30, 2011, \$12,287,376 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$5,170,981 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2012); \$32,488,538 has been restricted in the capital reserve; \$6,915,310 is committed for year-end encumbrances; and a deficit of (10,212,466) is unassigned.

Special Revenue Fund – The (\$2,540,521) Special Revenue Fund deficit fund balance at June 30, 2011 is unassigned.

Capital Projects Fund – The \$83,996 Capital Projects Fund fund balance at June 30, 2011 is unassigned.

The total Governmental Funds fund balance is \$39,022,233.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 15. FUND BALANCE APPROPRIATED (Continued)

District-Wide Statements:

The following is a summary of adjustments made to the fund statements to arrive at the total net assets per the District-wide Statement of Net Assets:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Fund Balance/Net Assets	\$ 39,022,233	\$ 303,732	\$ 39,325,965
Add: Capital Assets, Net of Accumulated Depreciation	296,492,349	-	296,492,349
Less: Long-Term Liabilities	<u>(19,853,312)</u>	<u>-</u>	<u>(19,853,312)</u>
Total Net Assets	<u>\$ 315,661,270</u>	<u>\$ 303,732</u>	<u>\$ 315,965,002</u>

NOTE 16. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,540,521) in the Special Revenue Fund as of June 30, 2011 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$12,752,987) is less than the last two state aid payments.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 17. CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2004, c.73 (S1701), the designation for Restricted Fund Balance – Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey School Districts are required to reserve General Fund fund balance at the fiscal year end of June 30, if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year’s budget.

NOTE 18. EDUCATION FACILITIES CONSTRUCTION AND FINANCING ACT

The District authorized the execution of an agreement with the Schools Development Authority (“SDA”) to obtain funds as part of the Educational Facilities Construction and Financing Act, P.L. 2000, c. 72 (N.J.S.A. 18A:7G-1), (the “Act”).

The State Department of Education, (the “Department”), has completed their review of the District’s Long Range Facilities Plan (the “LRFP”) and has made a final determination of the LRFP and has estimated costs of eligible projects to be used solely by the Department for state capital planning purposes. Determination of the preliminary and final eligible costs shall be made at the time of approval of a particular school facilities project.

During fiscal year 2011, the District obtained \$790,511 in approvals from the SDA for various projects. There was \$11,964,153 in project expenditures reported during fiscal 2011.

NOTE 19. LITIGATION

The District is a defendant in several legal proceedings that are in various states of litigation. It is believed that the outcome, or exposure to the District, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

NOTE 20. SUBSEQUENT EVENTS

On June 28, 2011 P.L. 2011 c.78 was approved to make various significant changes to pension and health care benefits for public employees.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 20. SUBSEQUENT EVENTS (Continued)

The law provides for the following pension plan changes:

- New Pension Committees Formed
- New Employee Pension Contribution Rates
- Pension Plan Design Changes
- Funding Changes
- Retirement Systems Actuary Selection Committee
- COLA Suspension
- Contractual Rights to Employer Pension Contributions
- Target Funded Ratio Defined
- Investment Council
- Super Conciliator
- Retiring While Serving in Elected Office
- Pension Plan Compliance Provisions

The law also provides for the following health care benefit changes:

- Required Active and Retired Employee Contributions towards Health Benefit Coverage
- New SHBP and SEHBP Committees
- Coverage for Out-of-State Health Care Providers

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
REVENUES:					
Local sources:					
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -
Interest earned	-	-	-	66,767	66,767
Miscellaneous	600,000	-	600,000	2,737,378	2,137,378
Total - local sources	<u>16,018,637</u>	<u>-</u>	<u>16,018,637</u>	<u>18,222,782</u>	<u>2,204,145</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	236,206	-	236,206	598,023	361,817
Total - federal sources	<u>236,206</u>	<u>-</u>	<u>236,206</u>	<u>598,023</u>	<u>361,817</u>
State sources:					
Equalization aid	139,669,294	-	139,669,294	139,669,294	-
Special education categorical aid	5,930,329	-	5,930,329	5,930,329	-
Extraordinary aid	-	-	-	884,963	884,963
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	209,753	209,753
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	4,455,151	4,455,151
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	5,129,456	5,129,456
Total - state sources	<u>145,599,623</u>	<u>-</u>	<u>145,599,623</u>	<u>156,278,946</u>	<u>10,679,323</u>
Total revenues	<u>161,854,466</u>	<u>-</u>	<u>161,854,466</u>	<u>175,099,751</u>	<u>13,245,285</u>
EXPENDITURES -					
CURRENT EXPENSE:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	2,706,847	(28,000)	2,678,847	1,879,629	799,218
Grades 1-5	12,820,057	(357,000)	12,463,057	11,722,163	740,894
Grades 6-8	8,558,623	(139,505)	8,419,118	8,206,781	212,337
Grades 9-12	11,773,706	(1,056,870)	10,716,836	10,705,037	11,799
Other salaries for instruction:					
Preschool/kindergarten	154,947	-	154,947	58,320	96,627
Total regular programs - instruction	<u>36,014,180</u>	<u>(1,581,375)</u>	<u>34,432,805</u>	<u>32,571,930</u>	<u>1,860,875</u>
Regular programs - home instruction:					
Salaries of teachers	127,640	(70,000)	57,640	50,550	7,090
Total regular programs - home instruction	<u>127,640</u>	<u>(70,000)</u>	<u>57,640</u>	<u>50,550</u>	<u>7,090</u>
Regular programs - undistributed instruction:					
Salaries of teachers	41,470	-	41,470	41,470	-
Other salaries for instruction	4,667,401	103,000	4,770,401	3,468,259	1,302,142
Purchased professional - educational services	46,697	-	46,697	11,156	35,541
Purchased professional - technical services	44,400	-	44,400	6,035	38,365
Other purchased services (400-500 series)	249,665	(56,785)	192,880	155,241	37,639
Supplies and materials	29,513	-	29,513	25,492	4,021
General supplies	2,793,362	(208,176)	2,585,186	1,715,864	869,322
Textbooks	273,017	58,333	331,350	208,941	122,409
Other objects	74,545	-	74,545	15,591	58,954
Total regular programs - undistributed instruction	<u>8,220,070</u>	<u>(103,628)</u>	<u>8,116,442</u>	<u>5,648,049</u>	<u>2,468,393</u>
Total regular programs	<u>44,361,890</u>	<u>(1,755,003)</u>	<u>42,606,887</u>	<u>38,270,529</u>	<u>4,336,358</u>
Cognitive - moderate:					
Salaries of teachers	190,340	(41,140)	149,200	149,200	-
Other salaries for instruction	61,452	41,140	102,592	98,536	4,056
General supplies	19,500	-	19,500	10,746	8,754
Total cognitive - moderate	<u>271,292</u>	<u>-</u>	<u>271,292</u>	<u>258,482</u>	<u>12,810</u>
Learning/language disabilities:					
Salaries of teachers	1,212,140	-	1,212,140	1,059,021	153,119
Other salaries for instruction	598,890	-	598,890	513,282	85,608
Purchased professional - technical services	200	-	200	-	200
Other purchased services (400-500 series)	325	-	325	-	325
General supplies	72,410	-	72,410	58,157	14,253
Textbooks	3,325	-	3,325	2,325	1,000
Total learning/language disabilities	<u>1,887,290</u>	<u>-</u>	<u>1,887,290</u>	<u>1,632,785</u>	<u>254,505</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Multiple disabilities:					
Salaries of teachers	\$ 474,132	\$ -	\$ 474,132	\$ 331,050	\$ 143,082
Other salaries for instruction	208,886	-	208,886	203,305	5,581
Purchased professional - technical services	690	-	690	455	235
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	23,571	-	23,571	14,767	8,804
Textbooks	1,000	-	1,000	976	24
Other objects	2,371	-	2,371	170	2,201
Total multiple disabilities	<u>710,775</u>	<u>-</u>	<u>710,775</u>	<u>550,723</u>	<u>160,052</u>
Resource room/resource center:					
Salaries of teachers	4,503,900	-	4,503,900	4,155,486	348,414
Other salaries for instruction	174,125	-	174,125	121,168	52,957
Purchased professional - technical services	2,747	-	2,747	825	1,922
Other purchased services (400-500 series)	15,149	-	15,149	9,677	5,472
General supplies	143,781	-	143,781	95,949	47,832
Textbooks	48,560	-	48,560	29,573	18,987
Other objects	6,550	-	6,550	2,285	4,265
Total resource room/resource center	<u>4,894,812</u>	<u>-</u>	<u>4,894,812</u>	<u>4,414,963</u>	<u>479,849</u>
Autism:					
Salaries of teachers	55,100	-	55,100	55,100	-
Other salaries for instruction	77,300	(38,000)	39,300	20,583	18,717
General supplies	2,184	-	2,184	2,095	89
Textbooks	3,029	-	3,029	688	2,341
Total autism	<u>137,613</u>	<u>(38,000)</u>	<u>99,613</u>	<u>78,466</u>	<u>21,147</u>
Special education - home instruction:					
Salaries of teachers	310,000	(83,465)	226,535	203,701	22,834
Other salaries for instruction	167,044	(103,646)	63,398	63,398	-
General supplies	44,448	-	44,448	42,959	1,489
Total special education - home instruction	<u>521,492</u>	<u>(187,111)</u>	<u>334,381</u>	<u>310,058</u>	<u>24,323</u>
Total special education - instruction	<u>8,423,274</u>	<u>(225,111)</u>	<u>8,198,163</u>	<u>7,245,477</u>	<u>952,686</u>
Basic skills/remedial:					
Salaries of teachers	110,600	-	110,600	-	110,600
Purchased professional - educational services	1,624	-	1,624	-	1,624
Purchased professional - technical services	2,458	-	2,458	-	2,458
Other purchased services (400-500 series)	1,402	-	1,402	-	1,402
General supplies	8,768	-	8,768	-	8,768
Other objects	1,625	-	1,625	-	1,625
Total basic skills/remedial	<u>126,477</u>	<u>-</u>	<u>126,477</u>	<u>-</u>	<u>126,477</u>
Bilingual education:					
Salaries of teachers	8,439,437	(268,273)	8,171,164	7,438,687	732,477
Other salaries for instruction	878,594	-	878,594	696,982	181,612
Purchased professional - educational services	8,400	-	8,400	640	7,760
Purchased professional - technical services	29,112	-	29,112	12,508	16,604
Other purchased services (400-500 series)	32,577	(389)	32,188	4,600	27,588
General supplies	933,905	(14,275)	919,630	669,036	250,594
Textbooks	81,382	-	81,382	50,474	30,908
Other objects	12,009	-	12,009	8,101	3,908
Total bilingual education	<u>10,415,416</u>	<u>(282,937)</u>	<u>10,132,479</u>	<u>8,881,028</u>	<u>1,251,451</u>
Vocational programs - local - instruction:					
Salaries of teachers	163,095	-	163,095	160,090	3,005
Purchased professional - educational services	5,932	-	5,932	606	5,326
Supplies and materials	2,337	-	2,337	735	1,602
General supplies	41,754	-	41,754	3,296	38,458
Textbooks	7,920	-	7,920	-	7,920
Other objects	5,310	-	5,310	295	5,015
Total vocational programs - local - instruction	<u>226,348</u>	<u>-</u>	<u>226,348</u>	<u>165,022</u>	<u>61,326</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	\$ 38,000	\$ -	\$ 38,000	\$ 31,000	\$ 7,000
Other Objects	4,600	-	4,600	4,130	470
School-sponsored athletics:					
Salaries	281,548	-	281,548	279,094	2,454
Purchased services (300-500 series)	5,820	-	5,820	2,820	3,000
Supplies and materials	550,022	(47,000)	503,022	248,251	254,771
Other objects	115,780	(17,500)	98,280	85,855	12,425
Before/after school programs:					
Salaries of teachers	590,525	(93,929)	496,596	447,570	49,026
Salaries of professional staff	9,000	-	9,000	9,000	-
Salaries of secretarial and clerical assistants	4,500	-	4,500	4,500	-
Other salaries for instruction	650,479	48,131	698,610	527,222	171,388
Purchased professional and technical services	86,555	14,683	101,238	11,815	89,423
Other purchase services (300-500 series)	1,620	-	1,620	11,480	(9,860)
Other Objects	202,400	-	202,400	200,878	1,522
Alternative education programs:					
Purchased technical services	11,728	-	11,728	5,526	6,202
Purchased services (300-500 series)	3,000	7,630	10,630	10,630	-
General Supplies	55,580	26,071	81,651	70,231	11,420
Other objects	-	25,000	25,000	4,855	20,145
Other supplemental/at-risk programs:					
Salaries of teachers	504,713	152,897	657,610	581,684	75,926
Other salaries for instruction	22,431	(90)	22,341	15,850	6,491
Other special schools:					
Salaries	151,838	-	151,838	-	151,838
Salaries of teachers	142,779	-	142,779	-	142,779
General Supplies	31,480	-	31,480	16,433	15,047
Textbooks	4,000	-	4,000	1,434	2,566
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	15,000	7,110
Community service programs:					
Salaries	144,006	60,000	204,006	154,038	49,968
Total other instructional	<u>3,634,514</u>	<u>175,893</u>	<u>3,810,407</u>	<u>2,739,296</u>	<u>1,071,111</u>
Total - instruction	<u>67,187,919</u>	<u>(2,087,158)</u>	<u>65,100,761</u>	<u>57,301,352</u>	<u>7,799,409</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	1,077,043	(147,500)	929,543	854,699	74,844
Tuition to CSSD & regional day schools	232,441	145,010	377,451	308,044	69,407
Tuition to private schools for the handicapped-within state	6,861,888	506,825	7,368,713	7,117,719	250,994
Tuition to private schools - handicapped other LEA's-outside state	66,704	-	66,704	61,904	4,800
Tuition - state facilities	185,669	-	185,669	185,669	-
Total undistributed expenditures - instruction	<u>8,423,745</u>	<u>504,335</u>	<u>8,928,080</u>	<u>8,528,035</u>	<u>400,045</u>
Attendance and social work services:					
Salaries	799,313	(336,764)	462,549	421,667	40,882
Other salaries	291,856	(41,200)	250,656	250,612	44
Salary drop out prevention officer	200,628	-	200,628	186,607	14,021
Salaries of family support team	620,249	146,364	766,613	502,879	263,734
Family/parent liaison salary	419,424	226,621	646,045	600,877	45,168
Purchase professional & technical services	33,199	(23,900)	9,299	3,182	6,117
Other purchased services (400-500 series)	1,500	-	1,500	500	1,000
Supplies and materials	55,309	-	55,309	23,551	31,758
General supplies	12,923	-	12,923	8,011	4,912
Other objects	1,916	-	1,916	309	1,607
Total attendance and social work services	<u>2,436,317</u>	<u>(28,879)</u>	<u>2,407,438</u>	<u>1,998,195</u>	<u>409,243</u>
Health services:					
Salaries	2,141,389	(168,820)	1,972,569	1,706,152	266,417
Salaries of social services coordinators	581,237	167,458	748,695	467,803	280,892
Purchased professional and technical services	7,499	15,000	22,499	22,499	-
Other purchased services (400-500 series)	2,565	-	2,565	2,295	270
Supplies and materials	48,940	-	48,940	23,294	25,646
Other objects	53,202	-	53,202	47,429	5,773
Total health services	<u>2,834,832</u>	<u>13,638</u>	<u>2,848,470</u>	<u>2,269,472</u>	<u>578,998</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Other support services - students-regular:					
Salaries of other professional staff	\$ 2,359,857	\$ -	\$ 2,359,857	\$ 2,078,826	\$ 281,031
Salaries of secretarial and clerical assistants	169,668	-	169,668	156,276	13,392
Other salaries	785,918	(272,793)	513,125	333,847	179,278
Purchased professional - educational services	7,350	-	7,350	2,145	5,205
Purchased professional - technical services	2,742	-	2,742	1,730	1,012
Other purchased services (400-500 series)	12,166	-	12,166	2,916	9,250
Supplies and materials	23,265	-	23,265	10,113	13,152
Other objects	204,739	(10,000)	194,739	178,543	16,196
Total other support services - students-regular	<u>3,565,705</u>	<u>(282,793)</u>	<u>3,282,912</u>	<u>2,764,396</u>	<u>518,516</u>
Other support services - students - special services:					
Salaries of other professional staff	2,382,264	(42,823)	2,339,441	2,317,974	21,467
Salaries of secretarial and clerical assistants	400,385	-	400,385	400,385	-
Total other support services - students-special services	<u>2,782,649</u>	<u>(42,823)</u>	<u>2,739,826</u>	<u>2,718,359</u>	<u>21,467</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	2,539,862	62,456	2,602,318	2,572,414	29,904
Salaries of principals/assistant principals	53,036	-	53,036	-	53,036
Salaries of other professional staff	1,349,188	(113,153)	1,236,035	652,155	583,880
Salaries of secretarial and clerical assistants	1,726,259	(82,002)	1,644,257	1,348,298	295,959
Other salaries	1,812,302	(651,277)	1,161,025	1,092,403	68,622
Other salaries for instruction	-	120,972	120,972	15,521	105,451
Salaries of technology coordinators	14,107	(13,512)	595	-	595
Purchased professional - educational services	106,600	(21,040)	85,560	45,842	39,718
Purchased professional - technical services	8,280	-	8,280	3,220	5,060
Other purchased services (400-500 series)	561,450	80,025	641,475	621,964	19,511
Supplies and materials	334,850	-	334,850	148,278	186,572
Other objects	7,582	-	7,582	3,148	4,434
Total improvement of instructional services	<u>8,551,968</u>	<u>(655,983)</u>	<u>7,895,985</u>	<u>6,503,243</u>	<u>1,392,742</u>
Educational media services/school library:					
Salaries	1,360,463	(200,826)	1,159,637	906,802	252,835
Salaries of technology coordinators	64,785	210,848	275,633	264,940	10,693
Purchased professional - technical services	100,236	-	100,236	40,920	59,316
Other purchased services (400-500 series)	160,794	-	160,794	107,731	53,063
Supplies and materials	684,278	1,521,805	2,206,083	1,167,079	1,039,004
Other objects	2,000	-	2,000	-	2,000
Total educational media services/school library	<u>2,372,556</u>	<u>1,531,827</u>	<u>3,904,383</u>	<u>2,487,472</u>	<u>1,416,911</u>
Instruction staff training services:					
Salaries of supervisors of instruction	792,038	282,779	1,074,817	1,024,209	50,608
Other purchased professional services - educational	70,348	(3,445)	66,903	11,961	54,942
Other purchased professional services - technical	13,500	-	13,500	3,670	9,830
Other purchased services (400-500 series)	8,050	-	8,050	2,052	5,998
Supplies and materials	28,256	48,000	76,256	20,882	55,374
Other objects	109	-	109	-	109
Total instruction staff training services	<u>912,301</u>	<u>327,334</u>	<u>1,239,635</u>	<u>1,062,774</u>	<u>176,861</u>
Support services - general administration:					
Salaries	411,340	(73,421)	337,919	337,870	49
Salaries of other professional staff	433,463	747	434,210	434,210	-
Other purchased professional services - educational	7,000	(6,190)	810	810	-
Legal services	500,000	(30,000)	470,000	470,000	-
Other purchased professional services	335,000	11,070	346,070	335,118	10,952
Purchased Technical services	148,800	(6,000)	142,800	114,146	28,654
Communications/telephone	466,000	(23,500)	442,500	442,116	384
Miscellaneous purchased services	630,000	(122,141)	507,859	507,859	-
General Supplies	49,000	(8,393)	40,607	7,417	33,190
Miscellaneous expenditures	81,938	17,500	99,438	85,687	13,751
Total support services - general administration	<u>3,062,541</u>	<u>(240,328)</u>	<u>2,822,213</u>	<u>2,735,233</u>	<u>86,980</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Support services - school administration:					
Salaries of principals/assistant principals	\$ 4,385,288	\$ (31,691)	\$ 4,353,597	\$ 3,486,507	\$ 867,090
Salaries of other professional staff	75,513	-	75,513	28,190	47,323
Salaries of secretarial and clerical assistants	1,861,485	1,691	1,863,176	1,760,757	102,419
Other professional and technical services	237,508	159,504	397,012	303,661	93,351
Other purchased services (400-500 series)	79,487	-	79,487	25,856	53,631
Supplies and materials	210,744	-	210,744	168,830	41,914
Other objects	103,448	9,385	112,833	62,529	50,304
Total support services - school administration	<u>6,953,473</u>	<u>138,889</u>	<u>7,092,362</u>	<u>5,836,330</u>	<u>1,256,032</u>
Central services:					
Salaries	937,566	-	937,566	896,797	40,769
Purchased profession services	40,000	(1,712)	38,288	(67,570)	105,858
Purchased technical services	271,911	14,391	286,302	281,766	4,536
Supplies and materials	186,832	(89,031)	97,801	80,925	16,876
Miscellaneous expenditures	40,750	-	40,750	36,452	4,298
Total central services:	<u>1,477,059</u>	<u>(76,352)</u>	<u>1,400,707</u>	<u>1,228,370</u>	<u>172,337</u>
Administrative Information Technology:					
Purchased profession services	21,000	(18,000)	3,000	2,500	500
Purchased technical services	401,994	(68,509)	333,485	333,485	-
Total administrative information technology:	<u>422,994</u>	<u>(86,509)</u>	<u>336,485</u>	<u>335,985</u>	<u>500</u>
Required maintenance for school facilities:					
Salaries	2,644,357	(42,215)	2,602,142	2,595,321	6,821
Cleaning, repair and maintenance services	814,869	-	814,869	793,838	21,031
General supplies	135,435	-	135,435	112,007	23,428
Other objects	27,880	-	27,880	9,534	18,346
Total required maintenance for school facilities	<u>3,622,541</u>	<u>(42,215)</u>	<u>3,580,326</u>	<u>3,510,700</u>	<u>69,626</u>
Other operating and maintenance of plant services:					
Salaries	8,314,380	(642,766)	7,671,614	7,665,619	5,995
Other salaries	36,000	-	36,000	18,400	17,600
Purchased professional and technical services	1,161,786	(43,480)	1,118,306	1,084,409	33,897
Cleaning, repair and maintenance services	1,684,581	1,319,917	3,004,498	2,374,134	630,364
Rental of land and buildings other than lease purchase	2,746,000	(25,000)	2,721,000	2,702,501	18,499
Other purchased property	150,000	135,159	285,159	275,898	9,261
Computers	1,795	(1,000)	795	795	-
General supplies	743,775	(25,000)	718,775	707,650	11,125
Energy	3,446,500	322,121	3,768,621	3,733,878	34,743
Other objects	158,698	104,950	263,648	205,235	58,413
Total other operating and maintenance of plant services:	<u>18,443,515</u>	<u>1,144,901</u>	<u>19,588,416</u>	<u>18,768,519</u>	<u>819,897</u>
Security:					
Salaries	2,635,952	184,546	2,820,498	2,731,470	89,028
General supplies	26,090	1,000	27,090	10,680	16,410
Total security	<u>2,662,042</u>	<u>185,546</u>	<u>2,847,588</u>	<u>2,742,150</u>	<u>105,438</u>
Student transportation services:					
Salaries for pupil transportation - (between home and school) - special	1,898,862	(1,433,816)	465,046	444,060	20,986
Salaries for pupil transportation - (other than bet. home & school)	12,600	-	12,600	-	12,600
Management Fee - ESC & CTSA Trans Program	360,229	-	360,229	360,033	196
Cleaning, repair and maintenance services	25,000	-	25,000	24,719	281
Contracted services - (other than between home and school) - vendors	44,511	-	44,511	23,207	21,304
Contracted services - (Special education students) - joint agreement	756,255	700,000	1,456,255	1,449,897	6,358
General supplies	5,022	-	5,022	1,036	3,986
Miscellaneous purchased services	1,049,391	338,563	1,387,954	1,270,507	117,447
Total student transportation services	<u>4,151,870</u>	<u>(395,253)</u>	<u>3,756,617</u>	<u>3,573,459</u>	<u>183,158</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Unallocated employee benefits:					
Social Security contribution	\$ 2,700,000	\$ -	\$ 2,700,000	\$ 2,530,134	\$ 169,866
TPAF contribution - ERIP	1,400,000	-	1,400,000	837,331	562,669
Other retirement contributions - regular	550,000	-	550,000	550,000	-
Other retirement contributions - ERIP	1,200,000	-	1,200,000	1,200,000	-
Workers' compensation	2,025,000	169,725	2,194,725	2,194,725	-
Health benefits	31,938,074	535,645	32,473,719	29,367,220	3,106,499
Tuition reimbursement	189,156	150,000	339,156	337,063	2,093
Total unallocated employee benefits	<u>40,002,230</u>	<u>855,370</u>	<u>40,857,600</u>	<u>37,016,473</u>	<u>3,841,127</u>
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	209,753	(209,753)
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	4,455,151	(4,455,151)
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	5,129,456	(5,129,456)
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,794,360</u>	<u>(9,794,360)</u>
Total undistributed expenditures	<u>112,678,338</u>	<u>2,850,705</u>	<u>115,529,043</u>	<u>113,873,525</u>	<u>1,655,518</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>179,866,257</u>	<u>763,547</u>	<u>180,629,804</u>	<u>171,174,877</u>	<u>9,454,927</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	3,513	-	3,513	-	3,513
Grades 6 - 8	6,959	-	6,959	-	6,959
Grades 9 - 12	6,000	-	6,000	5,117	883
Instruction - instructional equipment	9,000	-	9,000	-	9,000
General administration	1,337,118	(262,614)	1,074,504	823,233	251,271
School administration	3,420	-	3,420	(7,340)	10,760
Student transportation - noninstructional equipment	300,000	-	300,000	261,263	38,737
Special schools (all programs)	30,000	-	30,000	-	30,000
Total equipment	<u>1,696,010</u>	<u>(262,614)</u>	<u>1,433,396</u>	<u>1,082,273</u>	<u>351,123</u>
Facilities acquisition and construction services:					
Architect/engineering services	85,849	-	85,849	-	85,849
Other professional/technical services	50,000	-	50,000	5,520	44,480
Construction services	2,625,830	(360,000)	2,265,830	233,254	2,032,576
Lease purchase agreements - principal	850,000	-	850,000	728,757	121,243
Total facilities acquisition and construction services	<u>3,611,679</u>	<u>(360,000)</u>	<u>3,251,679</u>	<u>967,531</u>	<u>2,284,148</u>
Assets acquired under capital leases (non-budgeted)	-	-	-	2,207,746	(2,207,746)
TOTAL CAPITAL OUTLAY	<u>5,307,689</u>	<u>(622,614)</u>	<u>4,685,075</u>	<u>4,257,550</u>	<u>427,525</u>
SPECIAL SCHOOLS:					
Other special schools - instructions:					
Salaries of teachers	125,000	-	125,000	125,000	-
Other salaries - instruction	100,000	(20,499)	79,501	79,501	-
General supplies	27,000	(21,273)	5,727	5,727	-
Total other special schools - instructions	<u>252,000</u>	<u>(41,772)</u>	<u>210,228</u>	<u>210,228</u>	<u>-</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	194,400	(116,966)	77,434	77,434	-
Other salaries for instruction	21,600	-	21,600	13,216	8,384
General supplies	16,848	-	16,848	847	16,001
Textbooks	2,000	-	2,000	-	2,000
Total accredited evening/adult high school - instruction	<u>234,848</u>	<u>(116,966)</u>	<u>117,882</u>	<u>91,497</u>	<u>26,385</u>
Accredited evening/adult high school - support services:					
Salaries	119,087	(39,931)	79,156	76,894	2,262
Purchased professional and technical services	5,000	-	5,000	805	4,195
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Total accredited evening/adult high school - support services	<u>125,087</u>	<u>(39,931)</u>	<u>85,156</u>	<u>77,699</u>	<u>7,457</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Adult education - local - instruction:					
Salaries	\$ 67,686	\$ (20,025)	\$ 47,661	\$ 19,965	\$ 27,696
Salaries of teachers	607,972	19,079	627,051	557,260	69,791
General supplies	39,451	(3,127)	36,324	26,805	9,519
Total adult education - local - instruction	<u>715,109</u>	<u>(4,073)</u>	<u>711,036</u>	<u>604,030</u>	<u>107,006</u>
Adult education - local - support services:					
Salaries	145,621	946	146,567	146,567	-
Purchased technical services	5,000	-	5,000	-	5,000
Other objects	2,000	-	2,000	224	1,776
Total adult education - local - support services	<u>152,621</u>	<u>946</u>	<u>153,567</u>	<u>146,791</u>	<u>6,776</u>
TOTAL SPECIAL SCHOOLS	<u>1,479,665</u>	<u>(201,796)</u>	<u>1,277,869</u>	<u>1,130,245</u>	<u>147,624</u>
Charter schools	<u>121,020</u>	<u>60,863</u>	<u>181,883</u>	<u>181,883</u>	<u>-</u>
Total expenditures	<u>186,774,631</u>	<u>-</u>	<u>186,774,631</u>	<u>176,744,555</u>	<u>10,030,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,920,165)</u>	<u>-</u>	<u>(24,920,165)</u>	<u>(1,644,804)</u>	<u>23,275,361</u>
Other financing sources (uses)					
Due (to)/from special revenue fund	-	-	-	2,088,740	2,088,740
Capital Leases (non-budgeted)	-	-	-	2,207,746	2,207,746
Transfers in - contribution to school based budgeting - general fund	96,319,749	250,600	96,570,349	86,495,079	(10,075,270)
Transfers in - contribution to school based budgeting - special revenue fund	6,382,322	(250,600)	6,131,722	5,568,251	(563,471)
Transfers out - contribution to school based budgeting	<u>(96,319,749)</u>	<u>(250,600)</u>	<u>(96,570,349)</u>	<u>(86,495,079)</u>	<u>10,075,270</u>
Total other financing sources (uses)	<u>6,382,322</u>	<u>(250,600)</u>	<u>6,131,722</u>	<u>9,864,737</u>	<u>3,733,015</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (18,537,843)</u>	<u>\$ (250,600)</u>	<u>\$ (18,788,443)</u>	<u>\$ 8,219,933</u>	<u>\$ 27,008,376</u>
Fund balances, July 1	<u>47,539,738</u>	<u>-</u>	<u>47,539,738</u>	<u>47,539,738</u>	<u>-</u>
Fund balances, June 30	<u>\$ 29,001,895</u>	<u>\$ (250,600)</u>	<u>\$ 28,751,295</u>	<u>\$ 55,759,671</u>	<u>\$ 27,008,376</u>
Recapitulation:					
Restricted Fund Balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 5,170,981	
Excess Surplus - current year				7,116,395	
Capital Reserve				32,488,538	
Committed Fund Balance:					
Year-end Encumbrances				6,915,310	
Unassigned Fund Balance				<u>4,068,447</u>	
				55,759,671	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(14,280,913)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 41,478,758</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	ORIGINAL BUDGET			BUDGET TRANSFERS				
	Operating Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
REVENUES:								
Local sources:								
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637	\$ -	\$ -	\$ -	\$ -
Interest earned	-	-	-	-	-	-	-	-
Miscellaneous	600,000	-	-	600,000	-	-	-	-
Total - local sources	<u>16,018,637</u>	<u>-</u>	<u>-</u>	<u>16,018,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:								
Special Education Medicare Reimbursement Initiative	236,206	-	-	236,206	-	-	-	-
Total - federal sources	<u>236,206</u>	<u>-</u>	<u>-</u>	<u>236,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:								
Equalization aid	139,669,294	-	-	139,669,294	-	-	-	-
Special education categorical aid	5,930,329	-	-	5,930,329	-	-	-	-
Extraordinary aid	-	-	-	-	-	-	-	-
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	-	-	-	-	-
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
Total - state sources	<u>145,599,623</u>	<u>-</u>	<u>-</u>	<u>145,599,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>161,854,466</u>	<u>-</u>	<u>-</u>	<u>161,854,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES -								
CURRENT EXPENSE:								
Regular programs - instruction:								
Salaries of teachers:								
Preschool/kindergarten	-	2,706,847	-	2,706,847	-	(28,000)	-	(28,000)
Grades 1-5	174,210	12,645,847	-	12,820,057	-	(357,000)	-	(357,000)
Grades 6-8	434,180	8,124,443	-	8,558,623	300	(139,805)	-	(139,505)
Grades 9-12	20,440	11,753,266	-	11,773,706	-	(1,056,870)	-	(1,056,870)
Other salaries for instruction:								
Preschool/kindergarten	-	154,947	-	154,947	-	-	-	-
Total regular programs - instruction	<u>628,830</u>	<u>35,385,350</u>	<u>-</u>	<u>36,014,180</u>	<u>300</u>	<u>(1,581,675)</u>	<u>-</u>	<u>(1,581,375)</u>
Regular programs - home instruction:								
Salaries of teachers	127,640	-	-	127,640	(70,000)	-	-	(70,000)
Total regular programs - home instruction	<u>127,640</u>	<u>-</u>	<u>-</u>	<u>127,640</u>	<u>(70,000)</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>
Regular programs - undistributed instruction:								
Salaries of teachers	-	41,470	-	41,470	-	-	-	-
Other salaries for instruction	2,719,485	1,947,916	-	4,667,401	103,000	-	-	103,000
Purchased professional - educational services	-	46,697	-	46,697	-	-	-	-
Purchased professional - technical services	-	44,400	-	44,400	-	-	-	-
Other purchased services (400-500 series)	167,752	81,913	-	249,665	(56,785)	-	-	(56,785)
Supplies and materials	29,513	-	-	29,513	-	-	-	-
General supplies	746,684	2,046,678	-	2,793,362	(149,843)	(58,333)	-	(208,176)
Textbooks	67,549	205,468	-	273,017	-	58,333	-	58,333
Other objects	21,628	52,917	-	74,545	-	-	-	-
Total regular programs - undistributed instruction	<u>3,752,611</u>	<u>4,467,459</u>	<u>-</u>	<u>8,220,070</u>	<u>(103,628)</u>	<u>-</u>	<u>-</u>	<u>(103,628)</u>
Total regular programs	<u>4,509,081</u>	<u>39,852,809</u>	<u>-</u>	<u>44,361,890</u>	<u>(173,328)</u>	<u>(1,581,675)</u>	<u>-</u>	<u>(1,755,003)</u>
Cognitive - moderate:								
Salaries of teachers	-	190,340	-	190,340	-	(41,140)	-	(41,140)
Other salaries for instruction	-	61,452	-	61,452	-	41,140	-	41,140
General supplies	-	19,500	-	19,500	-	-	-	-
Total cognitive - moderate	<u>-</u>	<u>271,292</u>	<u>-</u>	<u>271,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning/language disabilities:								
Salaries of teachers	-	1,212,140	-	1,212,140	-	-	-	-
Other salaries for instruction	-	598,890	-	598,890	-	-	-	-
Purchased professional - technical services	-	200	-	200	-	-	-	-
Other purchased services (400-500 series)	-	325	-	325	-	-	-	-
General supplies	-	72,410	-	72,410	-	-	-	-
Textbooks	-	3,325	-	3,325	-	-	-	-
Total learning/language disabilities	<u>-</u>	<u>1,887,290</u>	<u>-</u>	<u>1,887,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple disabilities:								
Salaries of teachers	-	474,132	-	474,132	-	-	-	-
Other salaries for instruction	-	208,886	-	208,886	-	-	-	-
Purchased professional - technical services	-	690	-	690	-	-	-	-
Other purchased services (400-500 series)	-	125	-	125	-	-	-	-
General supplies	-	23,571	-	23,571	-	-	-	-
Textbooks	-	1,000	-	1,000	-	-	-	-
Other objects	-	2,371	-	2,371	-	-	-	-
Total multiple disabilities	<u>-</u>	<u>710,775</u>	<u>-</u>	<u>710,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:								
Salaries of teachers	-	4,503,900	-	4,503,900	-	-	-	-
Other salaries for instruction	-	174,125	-	174,125	-	-	-	-
Purchased professional - technical services	-	2,747	-	2,747	-	-	-	-
Other purchased services (400-500 series)	-	15,149	-	15,149	-	-	-	-
General supplies	-	143,781	-	143,781	-	-	-	-
Textbooks	-	48,560	-	48,560	-	-	-	-
Other objects	-	6,550	-	6,550	-	-	-	-
Total resource room/resource center	<u>-</u>	<u>4,894,812</u>	<u>-</u>	<u>4,894,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
\$ 15,418,637	\$ -	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
-	-	-	-	66,767	-	-	66,767
600,000	-	-	600,000	2,737,378	-	-	2,737,378
16,018,637	-	-	16,018,637	18,222,782	-	-	18,222,782
236,206	-	-	236,206	598,023	-	-	598,023
236,206	-	-	236,206	598,023	-	-	598,023
139,669,294	-	-	139,669,294	139,669,294	-	-	139,669,294
5,930,329	-	-	5,930,329	5,930,329	-	-	5,930,329
-	-	-	-	884,963	-	-	884,963
-	-	-	-	209,753	-	-	209,753
-	-	-	-	4,455,151	-	-	4,455,151
-	-	-	-	5,129,456	-	-	5,129,456
145,599,623	-	-	145,599,623	156,278,946	-	-	156,278,946
161,854,466	-	-	161,854,466	175,099,751	-	-	175,099,751
-	2,678,847	-	2,678,847	-	1,879,629	-	1,879,629
174,210	12,288,847	-	12,463,057	162,030	11,560,133	-	11,722,163
434,480	7,984,638	-	8,419,118	432,885	7,773,896	-	8,206,781
20,440	10,696,396	-	10,716,836	18,000	10,687,037	-	10,705,037
-	154,947	-	154,947	-	58,320	-	58,320
629,130	33,803,675	-	34,432,805	612,915	31,959,015	-	32,571,930
57,640	-	-	57,640	50,550	-	-	50,550
57,640	-	-	57,640	50,550	-	-	50,550
-	41,470	-	41,470	-	41,470	-	41,470
2,822,485	1,947,916	-	4,770,401	1,829,209	1,639,050	-	3,468,259
-	46,697	-	46,697	-	11,156	-	11,156
-	44,400	-	44,400	-	6,035	-	6,035
110,967	81,913	-	192,880	104,385	50,856	-	155,241
29,513	-	-	29,513	25,492	-	-	25,492
596,841	1,988,345	-	2,585,186	259,209	1,456,655	-	1,715,864
67,549	263,801	-	331,350	21,061	187,880	-	208,941
21,628	52,917	-	74,545	3,564	12,027	-	15,591
3,648,983	4,467,459	-	8,116,442	2,242,920	3,405,129	-	5,648,049
4,335,753	38,271,134	-	42,606,887	2,906,385	35,364,144	-	38,270,529
-	149,200	-	149,200	-	149,200	-	149,200
-	102,592	-	102,592	-	98,536	-	98,536
-	19,500	-	19,500	-	10,746	-	10,746
-	271,292	-	271,292	-	258,482	-	258,482
-	1,212,140	-	1,212,140	-	1,059,021	-	1,059,021
-	598,890	-	598,890	-	513,282	-	513,282
-	200	-	200	-	-	-	-
-	325	-	325	-	-	-	-
-	72,410	-	72,410	-	58,157	-	58,157
-	3,325	-	3,325	-	2,325	-	2,325
-	1,887,290	-	1,887,290	-	1,632,785	-	1,632,785
-	474,132	-	474,132	-	331,050	-	331,050
-	208,886	-	208,886	-	203,305	-	203,305
-	690	-	690	-	455	-	455
-	125	-	125	-	-	-	-
-	23,571	-	23,571	-	14,767	-	14,767
-	1,000	-	1,000	-	976	-	976
-	2,371	-	2,371	-	170	-	170
-	710,775	-	710,775	-	550,723	-	550,723
-	4,503,900	-	4,503,900	-	4,155,486	-	4,155,486
-	174,125	-	174,125	-	121,168	-	121,168
-	2,747	-	2,747	-	825	-	825
-	15,149	-	15,149	-	9,677	-	9,677
-	143,781	-	143,781	-	95,949	-	95,949
-	48,560	-	48,560	-	29,573	-	29,573
-	6,550	-	6,550	-	2,285	-	2,285
-	4,894,812	-	4,894,812	-	4,414,963	-	4,414,963

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
Autism:								
Salaries of teachers	\$ -	\$ 55,100	\$ -	\$ 55,100	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	77,300	-	77,300	-	(38,000)	-	(38,000)
General supplies	-	2,184	-	2,184	-	-	-	-
Textbooks	-	3,029	-	3,029	-	-	-	-
Total autism	-	137,613	-	137,613	-	(38,000)	-	(38,000)
Special education - home instruction:								
Salaries of teachers	310,000	-	-	310,000	(83,465)	-	-	(83,465)
Other salaries for instruction	167,044	-	-	167,044	(103,646)	-	-	(103,646)
General supplies	44,448	-	-	44,448	-	-	-	-
Total special education - home instruction	521,492	-	-	521,492	(187,111)	-	-	(187,111)
Total special education - instruction	521,492	7,901,782	-	8,423,274	(187,111)	(38,000)	-	(225,111)
Basic skills/remedial:								
Salaries of teachers	-	110,600	-	110,600	-	-	-	-
Purchased professional - educational services	1,624	-	-	1,624	-	-	-	-
Purchased professional - technical services	2,458	-	-	2,458	-	-	-	-
Other purchased services (400-500 series)	1,402	-	-	1,402	-	-	-	-
General supplies	7,268	1,500	-	8,768	-	-	-	-
Other objects	1,625	-	-	1,625	-	-	-	-
Total basic skills/remedial	14,377	112,100	-	126,477	-	-	-	-
Bilingual education:								
Salaries of teachers	102,714	8,336,723	-	8,439,437	-	(268,273)	-	(268,273)
Other salaries for instruction	-	878,594	-	878,594	-	-	-	-
Purchased professional - educational services	-	8,400	-	8,400	-	-	-	-
Purchased professional - technical services	-	29,112	-	29,112	-	-	-	-
Other purchased services (400-500 series)	2,610	29,967	-	32,577	-	(389)	-	(389)
General supplies	142,694	791,211	-	933,905	(14,275)	-	-	(14,275)
Textbooks	-	81,382	-	81,382	-	-	-	-
Other objects	-	12,009	-	12,009	-	-	-	-
Total bilingual education	248,018	10,167,398	-	10,415,416	(14,275)	(268,662)	-	(282,937)
Vocational programs - local - instruction:								
Salaries of teachers	163,095	-	-	163,095	-	-	-	-
Purchased professional - educational services	5,932	-	-	5,932	-	-	-	-
Supplies and materials	2,337	-	-	2,337	-	-	-	-
General supplies	41,754	-	-	41,754	-	-	-	-
Textbooks	7,920	-	-	7,920	-	-	-	-
Other objects	5,310	-	-	5,310	-	-	-	-
Total vocational programs - local - instruction	226,348	-	-	226,348	-	-	-	-
Other instructional:								
School-sponsored cocurricular activities:								
Other purchase services (300-500 series)	-	38,000	-	38,000	-	-	-	-
Other Objects	-	4,600	-	4,600	-	-	-	-
School-sponsored athletics:								
Salaries	265,048	16,500	-	281,548	-	-	-	-
Purchased services (300-500 series)	-	5,820	-	5,820	-	-	-	-
Supplies and materials	373,122	176,900	-	550,022	(47,000)	-	-	(47,000)
Other objects	100,000	15,780	-	115,780	(17,500)	-	-	(17,500)
Before/after school programs:								
Salaries of teachers	153,451	437,074	-	590,525	(153,451)	59,522	-	(93,929)
Salaries of professional staff	9,000	-	-	9,000	-	-	-	-
Salaries of secretarial and clerical assistants	4,500	-	-	4,500	-	-	-	-
Other salaries for instruction	-	650,479	-	650,479	-	48,131	-	48,131
Purchased professional and technical services	-	86,555	-	86,555	-	14,683	-	14,683
Other purchase services (300-500 series)	-	1,620	-	1,620	-	-	-	-
Other Objects	202,400	-	-	202,400	-	-	-	-
Alternative education programs:								
Purchased technical services	11,728	-	-	11,728	-	-	-	-
Purchased services (300-500 series)	3,000	-	-	3,000	7,630	-	-	7,630
General Supplies	55,580	-	-	55,580	26,071	-	-	26,071
Other objects	-	-	-	-	25,000	-	-	25,000
Other supplemental/at-risk programs:								
Salaries of teachers	-	504,713	-	504,713	-	152,897	-	152,897
Other salaries for instruction	-	22,431	-	22,431	-	(90)	-	(90)
Other special schools:								
Salaries	-	151,838	-	151,838	-	-	-	-
Salaries of teachers	-	142,779	-	142,779	-	-	-	-
General Supplies	-	31,480	-	31,480	-	-	-	-
Textbooks	-	4,000	-	4,000	-	-	-	-
Other state projects:								
Other purchase services (300-500 series)	-	22,110	-	22,110	-	-	-	-
Community service programs:								
Salaries	144,006	-	-	144,006	60,000	-	-	60,000
Total other instructional	1,321,835	2,312,679	-	3,634,514	(99,250)	275,143	-	175,893
Total - instruction	6,841,151	60,346,768	-	67,187,919	(473,964)	(1,613,194)	-	(2,087,158)
Undistributed expenditures - instruction:								
Tuition to other LEA's within the state - special	1,077,043	-	-	1,077,043	(147,500)	-	-	(147,500)
Tuition to CSSD & regional day schools	232,441	-	-	232,441	145,010	-	-	145,010
Tuition to private schools for the handicapped-within state	6,861,888	-	-	6,861,888	506,825	-	-	506,825
Tuition to private schools - handicapped other LEA's-outside state	66,704	-	-	66,704	-	-	-	-
Tuition - state facilities	185,669	-	-	185,669	-	-	-	-
Total undistributed expenditures - instruction	8,423,745	-	-	8,423,745	504,335	-	-	504,335

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
\$ -	\$ 55,100	\$ -	\$ 55,100	\$ -	\$ 55,100	\$ -	\$ 55,100
-	39,300	-	39,300	-	20,583	-	20,583
-	2,184	-	2,184	-	2,095	-	2,095
-	3,029	-	3,029	-	688	-	688
-	99,613	-	99,613	-	78,466	-	78,466
226,535	-	-	226,535	203,701	-	-	203,701
63,398	-	-	63,398	63,398	-	-	63,398
44,448	-	-	44,448	42,959	-	-	42,959
334,381	-	-	334,381	310,058	-	-	310,058
334,381	7,863,782	-	8,198,163	310,058	6,935,419	-	7,245,477
-	110,600	-	110,600	-	-	-	-
1,624	-	-	1,624	-	-	-	-
2,458	-	-	2,458	-	-	-	-
1,402	-	-	1,402	-	-	-	-
7,268	1,500	-	8,768	-	-	-	-
1,625	-	-	1,625	-	-	-	-
14,377	112,100	-	126,477	-	-	-	-
102,714	8,068,450	-	8,171,164	101,778	7,336,909	-	7,438,687
-	878,594	-	878,594	-	696,982	-	696,982
-	8,400	-	8,400	-	640	-	640
-	29,112	-	29,112	-	12,508	-	12,508
2,610	29,578	-	32,188	-	4,600	-	4,600
128,419	791,211	-	919,630	124,690	544,346	-	669,036
-	81,382	-	81,382	-	50,474	-	50,474
-	12,009	-	12,009	-	8,101	-	8,101
233,743	9,898,736	-	10,132,479	226,468	8,654,560	-	8,881,028
163,095	-	-	163,095	160,090	-	-	160,090
5,932	-	-	5,932	606	-	-	606
2,337	-	-	2,337	735	-	-	735
41,754	-	-	41,754	3,296	-	-	3,296
7,920	-	-	7,920	-	-	-	-
5,310	-	-	5,310	295	-	-	295
226,348	-	-	226,348	165,022	-	-	165,022
-	38,000	-	38,000	-	31,000	-	31,000
-	4,600	-	4,600	-	4,130	-	4,130
265,048	16,500	-	281,548	264,094	15,000	-	279,094
-	5,820	-	5,820	-	2,820	-	2,820
326,122	176,900	-	503,022	118,015	130,236	-	248,251
82,500	15,780	-	98,280	76,197	9,658	-	85,855
-	496,596	-	496,596	-	447,570	-	447,570
9,000	-	-	9,000	9,000	-	-	9,000
4,500	-	-	4,500	4,500	-	-	4,500
-	698,610	-	698,610	-	527,222	-	527,222
-	101,238	-	101,238	-	11,815	-	11,815
-	1,620	-	1,620	-	11,480	-	11,480
202,400	-	-	202,400	200,878	-	-	200,878
11,728	-	-	11,728	5,526	-	-	5,526
10,630	-	-	10,630	10,630	-	-	10,630
81,651	-	-	81,651	70,231	-	-	70,231
25,000	-	-	25,000	4,855	-	-	4,855
-	657,610	-	657,610	-	581,684	-	581,684
-	22,341	-	22,341	-	15,850	-	15,850
-	151,838	-	151,838	-	-	-	-
-	142,779	-	142,779	-	-	-	-
-	31,480	-	31,480	-	16,433	-	16,433
-	4,000	-	4,000	-	1,434	-	1,434
-	22,110	-	22,110	-	15,000	-	15,000
204,006	-	-	204,006	154,038	-	-	154,038
1,222,585	2,587,822	-	3,810,407	917,964	1,821,332	-	2,739,296
6,367,187	58,733,574	-	65,100,761	4,525,897	52,775,455	-	57,301,352
929,543	-	-	929,543	854,699	-	-	854,699
377,451	-	-	377,451	308,044	-	-	308,044
7,368,713	-	-	7,368,713	7,117,719	-	-	7,117,719
66,704	-	-	66,704	61,904	-	-	61,904
185,669	-	-	185,669	185,669	-	-	185,669
8,928,080	-	-	8,928,080	8,528,035	-	-	8,528,035

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
Attendance and social work services:								
Salaries	\$ -	\$ 799,313	\$ -	\$ 799,313	\$ -	\$ (336,764)	\$ -	\$ (336,764)
Other salaries	291,856	-	-	291,856	(41,200)	-	-	(41,200)
Salary drop out prevention officer	-	200,628	-	200,628	-	-	-	-
Salaries of family support team	-	620,249	-	620,249	-	146,364	-	146,364
Family/parent liaison salary	-	419,424	-	419,424	-	226,621	-	226,621
Purchase professional & technical services	25,574	7,625	-	33,199	(23,900)	-	-	(23,900)
Other purchased services (400-500 series)	-	1,500	-	1,500	-	-	-	-
Supplies and materials	3,600	51,709	-	55,309	-	-	-	-
General supplies	-	12,923	-	12,923	-	-	-	-
Other objects	1,676	240	-	1,916	-	-	-	-
Total attendance and social work services	322,706	2,113,611	-	2,436,317	(65,100)	36,221	-	(28,879)
Health services:								
Salaries	179,330	1,962,059	-	2,141,389	(1,737)	(167,083)	-	(168,820)
Salaries of social services coordinators	-	581,237	-	581,237	-	167,458	-	167,458
Purchased professional and technical services	7,499	-	-	7,499	15,000	-	-	15,000
Other purchased services (400-500 series)	2,565	-	-	2,565	-	-	-	-
Supplies and materials	11,296	37,644	-	48,940	-	-	-	-
Other objects	52,837	365	-	53,202	-	-	-	-
Total health services	253,527	2,581,305	-	2,834,832	13,263	375	-	13,638
Other support services - students-regular:								
Salaries of other professional staff	683,978	1,675,879	-	2,359,857	-	-	-	-
Salaries of secretarial and clerical assistants	-	169,668	-	169,668	-	-	-	-
Other salaries	785,918	-	-	785,918	(272,793)	-	-	(272,793)
Purchased professional - educational services	-	7,350	-	7,350	-	-	-	-
Purchased professional - technical services	-	2,742	-	2,742	-	-	-	-
Other purchased services (400-500 series)	-	12,166	-	12,166	-	-	-	-
Supplies and materials	-	23,265	-	23,265	-	-	-	-
Other objects	203,000	1,739	-	204,739	(10,000)	-	-	(10,000)
Total other support services - students-regular	1,672,896	1,892,809	-	3,565,705	(282,793)	-	-	(282,793)
Other support services - students - special services:								
Salaries of other professional staff	2,382,264	-	-	2,382,264	(42,823)	-	-	(42,823)
Salaries of secretarial and clerical assistants	400,385	-	-	400,385	-	-	-	-
Total other support services - students-special services	2,782,649	-	-	2,782,649	(42,823)	-	-	(42,823)
Improvement of instructional services:								
Salaries of supervisors of instructions	2,487,562	52,300	-	2,539,862	62,456	-	-	62,456
Salaries of principals/assistant principals	-	53,036	-	53,036	-	-	-	-
Salaries of other professional staff	634,862	714,326	-	1,349,188	7,819	(120,972)	-	(113,153)
Salaries of secretarial and clerical assistants	916,190	810,069	-	1,726,259	(83,406)	1,404	-	(82,002)
Other salaries	1,812,302	-	-	1,812,302	(651,277)	-	-	(651,277)
Other salaries for instruction	-	-	-	-	-	120,972	-	120,972
Salaries of technology coordinators	-	14,107	-	14,107	-	(13,512)	-	(13,512)
Purchased professional - educational services	95,100	11,500	-	106,600	(21,040)	-	-	(21,040)
Purchased professional - technical services	8,280	-	-	8,280	-	-	-	-
Other purchased services (400-500 series)	556,250	5,200	-	561,450	80,025	-	-	80,025
Supplies and materials	-	334,850	-	334,850	-	-	-	-
Other objects	1,500	6,082	-	7,582	-	-	-	-
Total improvement of instructional services	6,550,498	2,001,470	-	8,551,968	(643,875)	(12,108)	-	(655,983)
Educational media services/school library:								
Salaries	26,358	1,334,105	-	1,360,463	(3,490)	(197,336)	-	(200,826)
Salaries of technology coordinators	-	64,785	-	64,785	-	210,848	-	210,848
Purchased professional - technical services	2,000	98,236	-	100,236	-	-	-	-
Other purchased services (400-500 series)	26,345	134,449	-	160,794	-	-	-	-
Supplies and materials	184,754	499,524	-	684,278	(65,000)	1,586,805	-	1,521,805
Other objects	-	2,000	-	2,000	-	-	-	-
Total educational media services/school library	239,457	2,133,099	-	2,372,556	(68,490)	1,600,317	-	1,531,827
Instruction staff training services:								
Salaries of supervisors of instruction	792,038	-	-	792,038	282,779	-	-	282,779
Other purchased professional services - educational	4,500	65,848	-	70,348	(3,445)	-	-	(3,445)
Other purchased professional services - technical	-	13,500	-	13,500	-	-	-	-
Other purchased services (400-500 series)	-	8,050	-	8,050	-	-	-	-
Supplies and materials	3,420	24,836	-	28,256	-	48,000	-	48,000
Other objects	-	109	-	109	-	-	-	-
Total instruction staff training services	799,958	112,343	-	912,301	279,334	48,000	-	327,334
Support services - general administration:								
Salaries	411,340	-	-	411,340	(73,421)	-	-	(73,421)
Salaries of other professional staff	433,463	-	-	433,463	747	-	-	747
Other purchased professional services - educational	7,000	-	-	7,000	(6,190)	-	-	(6,190)
Legal services	500,000	-	-	500,000	(30,000)	-	-	(30,000)
Other purchased professional services	335,000	-	-	335,000	11,070	-	-	11,070
Purchased Technical services	148,800	-	-	148,800	(6,000)	-	-	(6,000)
Communications/telephone	466,000	-	-	466,000	(23,500)	-	-	(23,500)
Miscellaneous purchased services	630,000	-	-	630,000	(122,141)	-	-	(122,141)
General Supplies	49,000	-	-	49,000	(8,393)	-	-	(8,393)
Miscellaneous expenditures	81,938	-	-	81,938	17,500	-	-	17,500
Total support services - general administration	3,062,541	-	-	3,062,541	(240,328)	-	-	(240,328)
	1,011,337							
Support services - school administration:								
Salaries of principals/assistant principals	-	4,385,288	-	4,385,288	-	(31,691)	-	(31,691)
Salaries of other professional staff	-	75,513	-	75,513	-	-	-	-
Salaries of secretarial and clerical assistants	-	1,861,485	-	1,861,485	-	1,691	-	1,691
Other professional and technical services	126,497	111,011	-	237,508	168,500	(8,996)	-	159,504
Other purchased services (400-500 series)	2,700	76,787	-	79,487	-	-	-	-
Supplies and materials	101,657	109,087	-	210,744	-	-	-	-
Other objects	38,881	64,567	-	103,448	-	9,385	-	9,385
Total support services - school administration	269,735	6,683,738	-	6,953,473	168,500	(29,611)	-	138,889

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
\$ -	\$ 462,549	\$ -	\$ 462,549	\$ -	\$ 421,667	\$ -	\$ 421,667
250,656	-	-	250,656	250,612	-	-	250,612
-	200,628	-	200,628	-	186,607	-	186,607
-	766,613	-	766,613	-	502,879	-	502,879
-	646,045	-	646,045	-	600,877	-	600,877
1,674	7,625	-	9,299	1,637	1,545	-	3,182
-	1,500	-	1,500	-	500	-	500
3,600	51,709	-	55,309	740	22,811	-	23,551
-	12,923	-	12,923	-	8,011	-	8,011
1,676	240	-	1,916	89	220	-	309
257,606	2,149,832	-	2,407,438	253,078	1,745,117	-	1,998,195
177,593	1,794,976	-	1,972,569	166,048	1,540,104	-	1,706,152
-	748,695	-	748,695	-	467,803	-	467,803
22,499	-	-	22,499	22,499	-	-	22,499
2,565	-	-	2,565	2,295	-	-	2,295
11,296	37,644	-	48,940	3,218	20,076	-	23,294
52,837	365	-	53,202	47,429	-	-	47,429
266,790	2,581,680	-	2,848,470	241,489	2,027,983	-	2,269,472
683,978	1,675,879	-	2,359,857	683,978	1,394,848	-	2,078,826
-	169,668	-	169,668	-	156,276	-	156,276
513,125	-	-	513,125	333,847	-	-	333,847
-	7,350	-	7,350	-	2,145	-	2,145
-	2,742	-	2,742	-	1,730	-	1,730
-	12,166	-	12,166	-	2,916	-	2,916
-	23,265	-	23,265	-	10,113	-	10,113
193,000	1,739	-	194,739	177,984	559	-	178,543
1,390,103	1,892,809	-	3,282,912	1,195,809	1,568,587	-	2,764,396
2,339,441	-	-	2,339,441	2,317,974	-	-	2,317,974
400,385	-	-	400,385	400,385	-	-	400,385
2,739,826	-	-	2,739,826	2,718,359	-	-	2,718,359
2,550,018	52,300	-	2,602,318	2,548,514	23,900	-	2,572,414
-	53,036	-	53,036	-	-	-	-
642,681	593,354	-	1,236,035	531,590	120,565	-	652,155
832,784	811,473	-	1,644,257	825,309	522,989	-	1,348,298
1,161,025	-	-	1,161,025	1,092,403	-	-	1,092,403
-	120,972	-	120,972	-	15,521	-	15,521
-	595	-	595	-	-	-	-
74,060	11,500	-	85,560	42,898	2,944	-	45,842
8,280	-	-	8,280	3,220	-	-	3,220
636,275	5,200	-	641,475	621,964	-	-	621,964
-	334,850	-	334,850	-	148,278	-	148,278
1,500	6,082	-	7,582	800	2,348	-	3,148
5,906,623	1,989,362	-	7,895,985	5,666,698	836,545	-	6,503,243
22,868	1,136,769	-	1,159,637	22,868	883,934	-	906,802
-	275,633	-	275,633	-	264,940	-	264,940
2,000	98,236	-	100,236	-	40,920	-	40,920
26,345	134,449	-	160,794	25,595	82,136	-	107,731
119,754	2,086,329	-	2,206,083	117,678	1,049,401	-	1,167,079
-	2,000	-	2,000	-	-	-	-
170,967	3,733,416	-	3,904,383	166,141	2,321,331	-	2,487,472
1,074,817	-	-	1,074,817	1,024,209	-	-	1,024,209
1,055	65,848	-	66,903	-	11,961	-	11,961
-	13,500	-	13,500	-	3,670	-	3,670
-	8,050	-	8,050	-	2,052	-	2,052
3,420	72,836	-	76,256	1,027	19,855	-	20,882
-	109	-	109	-	-	-	-
1,079,292	160,343	-	1,239,635	1,025,236	37,538	-	1,062,774
337,919	-	-	337,919	337,870	-	-	337,870
434,210	-	-	434,210	434,210	-	-	434,210
810	-	-	810	810	-	-	810
470,000	-	-	470,000	470,000	-	-	470,000
346,070	-	-	346,070	335,118	-	-	335,118
142,800	-	-	142,800	114,146	-	-	114,146
442,500	-	-	442,500	442,116	-	-	442,116
507,859	-	-	507,859	507,859	-	-	507,859
40,607	-	-	40,607	7,417	-	-	7,417
99,438	-	-	99,438	85,687	-	-	85,687
2,822,213	-	-	2,822,213	2,735,233	-	-	2,735,233
-	4,353,597	-	4,353,597	-	3,486,507	-	3,486,507
-	75,513	-	75,513	-	28,190	-	28,190
-	1,863,176	-	1,863,176	-	1,760,757	-	1,760,757
294,997	102,015	-	397,012	269,175	34,486	-	303,661
2,700	76,787	-	79,487	60	25,796	-	25,856
101,657	109,087	-	210,744	71,974	96,856	-	168,830
38,881	73,952	-	112,833	34,737	27,792	-	62,529
438,235	6,654,127	-	7,092,362	375,946	5,460,384	-	5,836,330

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
Central services:								
Salaries	\$ 937,566	\$ -	\$ -	\$ 937,566	\$ -	\$ -	\$ -	\$ -
Purchased profession services	40,000	-	-	40,000	(1,712)	-	-	(1,712)
Purchased technical services	271,911	-	-	271,911	14,391	-	-	14,391
Supplies and materials	186,832	-	-	186,832	(89,031)	-	-	(89,031)
Miscellaneous expenditures	40,750	-	-	40,750	-	-	-	-
Total central services:	1,477,059	-	-	1,477,059	(76,352)	-	-	(76,352)
Administrative Information Technology:								
Purchased profession services	21,000	-	-	21,000	(18,000)	-	-	(18,000)
Purchased technical services	401,994	-	-	401,994	(68,509)	-	-	(68,509)
Total administrative information technology:	422,994	-	-	422,994	(86,509)	-	-	(86,509)
Required maintenance for school facilities:								
Salaries	2,644,357	-	-	2,644,357	(42,215)	-	-	(42,215)
Cleaning, repair and maintenance services	814,869	-	-	814,869	-	-	-	-
General supplies	135,435	-	-	135,435	-	-	-	-
Other objects	27,880	-	-	27,880	-	-	-	-
Total required maintenance for school facilities:	3,622,541	-	-	3,622,541	(42,215)	-	-	(42,215)
Other operating and maintenance of plant services:								
Salaries	8,099,834	214,546	-	8,314,380	(428,220)	(214,546)	-	(642,766)
Other salaries	36,000	-	-	36,000	-	-	-	-
Purchased professional and technical services	1,161,786	-	-	1,161,786	(43,480)	-	-	(43,480)
Cleaning, repair and maintenance services	1,684,581	-	-	1,684,581	1,319,917	-	-	1,319,917
Rental of land and buildings other than lease purchase	2,746,000	-	-	2,746,000	(25,000)	-	-	(25,000)
Other purchased property	150,000	-	-	150,000	135,159	-	-	135,159
Computers	-	1,795	-	1,795	-	(1,000)	-	(1,000)
General supplies	743,775	-	-	743,775	(25,000)	-	-	(25,000)
Energy	3,446,500	-	-	3,446,500	322,121	-	-	322,121
Other objects	158,698	-	-	158,698	104,950	-	-	104,950
Total other operating and maintenance of plant services:	18,227,174	216,341	-	18,443,515	1,360,447	(215,546)	-	1,144,901
	185,824							
Security:								
Salaries	-	2,635,952	-	2,635,952	-	184,546	-	184,546
General supplies	-	26,090	-	26,090	-	1,000	-	1,000
Total security	-	2,662,042	-	2,662,042	-	185,546	-	185,546
Student transportation services:								
Salaries for pupil transportation - (between home and school) - special	1,898,862	-	-	1,898,862	(1,433,816)	-	-	(1,433,816)
Salaries for pupil transportation - (other than bet. home & school)	12,600	-	-	12,600	-	-	-	-
Management Fee - ESC & CTSA Trans Program	360,229	-	-	360,229	-	-	-	-
Cleaning, repair and maintenance services	25,000	-	-	25,000	-	-	-	-
Contracted services - (other than between home and school) - vendors	-	44,511	-	44,511	-	-	-	-
Contracted services - (Special education students) - joint agreement	756,255	-	-	756,255	700,000	-	-	700,000
General supplies	5,022	-	-	5,022	-	-	-	-
Miscellaneous purchased services	1,049,391	-	-	1,049,391	338,563	-	-	338,563
Total student transportation services:	4,107,359	44,511	-	4,151,870	(395,253)	-	-	(395,253)
Unallocated employee benefits:								
Social Security contribution	2,700,000	-	-	2,700,000	-	-	-	-
TPAF contribution - ERIP	1,400,000	-	-	1,400,000	-	-	-	-
Other retirement contributions - regular	550,000	-	-	550,000	-	-	-	-
Other retirement contributions - ERIP	1,200,000	-	-	1,200,000	-	-	-	-
Workers' compensation	2,025,000	-	-	2,025,000	169,725	-	-	169,725
Health benefits	8,963,857	22,228,649	745,568	31,938,074	535,645	-	-	535,645
Tuition reimbursement	189,156	-	-	189,156	150,000	-	-	150,000
Total unallocated employee benefits:	17,028,013	22,228,649	745,568	40,002,230	855,370	-	-	855,370
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	-	-	-	-	-
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-	-	-
Total undistributed expenditures	69,262,852	42,669,918	745,568	112,678,338	1,237,511	1,613,194	-	2,850,705
TOTAL EXPENDITURES - CURRENT EXPENSE	76,104,003	103,016,686	745,568	179,866,257	763,547	-	-	763,547
CAPITAL OUTLAY:								
Equipment:								
Grades 1 - 5	-	3,513	-	3,513	-	-	-	-
Grades 6 - 8	-	6,959	-	6,959	-	-	-	-
Grades 9 - 12	-	6,000	-	6,000	-	-	-	-
Undistributed expenditures:								
Instruction - instructional equipment	9,000	-	-	9,000	-	-	-	-
General administration	1,337,118	-	-	1,337,118	(262,614)	-	-	(262,614)
School administration	-	3,420	-	3,420	-	-	-	-
Student transportation - noninstructional equipment	300,000	-	-	300,000	-	-	-	-
Special schools (all programs)	30,000	-	-	30,000	-	-	-	-
Total equipment	1,676,118	19,892	-	1,696,010	(262,614)	-	-	(262,614)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
\$ 937,566	\$ -	\$ -	\$ 937,566	\$ 896,797	\$ -	\$ -	\$ 896,797
38,288	-	-	38,288	(67,570)	-	-	(67,570)
286,302	-	-	286,302	281,766	-	-	281,766
97,801	-	-	97,801	80,925	-	-	80,925
40,750	-	-	40,750	36,452	-	-	36,452
1,400,707	-	-	1,400,707	1,228,370	-	-	1,228,370
3,000	-	-	3,000	2,500	-	-	2,500
333,485	-	-	333,485	333,485	-	-	333,485
336,485	-	-	336,485	335,985	-	-	335,985
2,602,142	-	-	2,602,142	2,595,321	-	-	2,595,321
814,869	-	-	814,869	793,838	-	-	793,838
135,435	-	-	135,435	112,007	-	-	112,007
27,880	-	-	27,880	9,534	-	-	9,534
3,580,326	-	-	3,580,326	3,510,700	-	-	3,510,700
7,671,614	-	-	7,671,614	7,665,619	-	-	7,665,619
36,000	-	-	36,000	18,400	-	-	18,400
1,118,306	-	-	1,118,306	1,084,409	-	-	1,084,409
3,004,498	-	-	3,004,498	2,374,134	-	-	2,374,134
2,721,000	-	-	2,721,000	2,702,501	-	-	2,702,501
285,159	-	-	285,159	275,898	-	-	275,898
-	795	-	795	-	795	-	795
718,775	-	-	718,775	707,650	-	-	707,650
3,768,621	-	-	3,768,621	3,733,878	-	-	3,733,878
263,648	-	-	263,648	205,235	-	-	205,235
19,587,621	795	-	19,588,416	18,767,724	795	-	18,768,519
-	2,820,498	-	2,820,498	-	2,731,470	-	2,731,470
-	27,090	-	27,090	-	10,680	-	10,680
-	2,847,588	-	2,847,588	-	2,742,150	-	2,742,150
465,046	-	-	465,046	444,060	-	-	444,060
12,600	-	-	12,600	-	-	-	-
360,229	-	-	360,229	360,033	-	-	360,033
25,000	-	-	25,000	24,719	-	-	24,719
-	44,511	-	44,511	-	23,207	-	23,207
1,456,255	-	-	1,456,255	1,449,897	-	-	1,449,897
5,022	-	-	5,022	1,036	-	-	1,036
1,387,954	-	-	1,387,954	1,270,507	-	-	1,270,507
3,712,106	44,511	-	3,756,617	3,550,252	23,207	-	3,573,459
2,700,000	-	-	2,700,000	2,530,134	-	-	2,530,134
1,400,000	-	-	1,400,000	837,331	-	-	837,331
550,000	-	-	550,000	550,000	-	-	550,000
1,200,000	-	-	1,200,000	1,200,000	-	-	1,200,000
2,194,725	-	-	2,194,725	2,194,725	-	-	2,194,725
9,499,502	22,228,649	745,568	32,473,719	6,393,003	22,228,649	745,568	29,367,220
339,156	-	-	339,156	337,063	-	-	337,063
17,883,383	22,228,649	745,568	40,857,600	14,042,256	22,228,649	745,568	37,016,473
-	-	-	-	209,753	-	-	209,753
-	-	-	-	4,455,151	-	-	4,455,151
-	-	-	-	5,129,456	-	-	5,129,456
-	-	-	-	9,794,360	-	-	9,794,360
70,500,363	44,283,112	745,568	115,529,043	74,135,671	38,992,286	745,568	113,873,525
76,867,550	103,016,686	745,568	180,629,804	78,661,568	91,767,741	745,568	171,174,877
-	3,513	-	3,513	-	-	-	-
-	6,959	-	6,959	-	-	-	-
-	6,000	-	6,000	-	5,117	-	5,117
9,000	-	-	9,000	-	-	-	-
1,074,504	-	-	1,074,504	823,233	-	-	823,233
-	3,420	-	3,420	(8,138)	798	-	(7,340)
300,000	-	-	300,000	261,263	-	-	261,263
30,000	-	-	30,000	-	-	-	-
1,413,504	19,892	-	1,433,396	1,076,358	5,915	-	1,082,273

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2011

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
Facilities acquisition and construction services:								
Architect/engineering services	\$ 85,849	\$ -	\$ -	\$ 85,849	\$ -	\$ -	\$ -	\$ -
Other professional/technical services	50,000	-	-	50,000	-	-	-	-
Construction services	2,625,830	-	-	2,625,830	(360,000)	-	-	(360,000)
Lease purchase agreements - principal	850,000	-	-	850,000	-	-	-	-
Total facilities acquisition and construction services	<u>3,611,679</u>	<u>-</u>	<u>-</u>	<u>3,611,679</u>	<u>(360,000)</u>	<u>-</u>	<u>-</u>	<u>(360,000)</u>
Assets acquired under capital leases (non-budgeted)	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>5,287,797</u>	<u>19,892</u>	<u>-</u>	<u>5,307,689</u>	<u>(622,614)</u>	<u>-</u>	<u>-</u>	<u>(622,614)</u>
SPECIAL SCHOOLS:								
Other special schools - instructions:								
Salaries of teachers	125,000	-	-	125,000	-	-	-	-
Other salaries - instruction	100,000	-	-	100,000	(20,499)	-	-	(20,499)
General supplies	27,000	-	-	27,000	(21,273)	-	-	(21,273)
Total other special schools - instructions	<u>252,000</u>	<u>-</u>	<u>-</u>	<u>252,000</u>	<u>(41,772)</u>	<u>-</u>	<u>-</u>	<u>(41,772)</u>
Accredited evening/adult high school - instruction:								
Salaries of teachers	194,400	-	-	194,400	(116,966)	-	-	(116,966)
Other salaries for instruction	21,600	-	-	21,600	-	-	-	-
General supplies	16,848	-	-	16,848	-	-	-	-
Textbooks	2,000	-	-	2,000	-	-	-	-
Total accredited evening/adult high school - instruction	<u>234,848</u>	<u>-</u>	<u>-</u>	<u>234,848</u>	<u>(116,966)</u>	<u>-</u>	<u>-</u>	<u>(116,966)</u>
Accredited evening/adult high school - support services:								
Salaries	119,087	-	-	119,087	(39,931)	-	-	(39,931)
Purchased professional and technical services	5,000	-	-	5,000	-	-	-	-
Other purchased services (400-500 series)	1,000	-	-	1,000	-	-	-	-
Total accredited evening/adult high school - support services	<u>125,087</u>	<u>-</u>	<u>-</u>	<u>125,087</u>	<u>(39,931)</u>	<u>-</u>	<u>-</u>	<u>(39,931)</u>
Adult education - local - instruction:								
Salaries	67,686	-	-	67,686	(20,025)	-	-	(20,025)
Salaries of teachers	607,972	-	-	607,972	19,079	-	-	19,079
General supplies	39,451	-	-	39,451	(3,127)	-	-	(3,127)
Total adult education - local - instruction	<u>715,109</u>	<u>-</u>	<u>-</u>	<u>715,109</u>	<u>(4,073)</u>	<u>-</u>	<u>-</u>	<u>(4,073)</u>
Adult education - local - support services:								
Salaries	145,621	-	-	145,621	946	-	-	946
Purchased technical services	5,000	-	-	5,000	-	-	-	-
Other objects	2,000	-	-	2,000	-	-	-	-
Total adult education - local - support services	<u>152,621</u>	<u>-</u>	<u>-</u>	<u>152,621</u>	<u>946</u>	<u>-</u>	<u>-</u>	<u>946</u>
TOTAL SPECIAL SCHOOLS	<u>1,479,665</u>	<u>-</u>	<u>-</u>	<u>1,479,665</u>	<u>(201,796)</u>	<u>-</u>	<u>-</u>	<u>(201,796)</u>
Charter schools	<u>121,020</u>	<u>-</u>	<u>-</u>	<u>121,020</u>	<u>60,863</u>	<u>-</u>	<u>-</u>	<u>60,863</u>
Total expenditures	<u>82,992,485</u>	<u>103,036,578</u>	<u>745,568</u>	<u>186,774,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>78,861,981</u>	<u>(103,036,578)</u>	<u>(745,568)</u>	<u>(24,920,165)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)								
Due (to)/from special revenue fund	-	-	-	-	-	-	-	-
Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	96,319,749	-	96,319,749	-	250,600	-	250,600
Transfers in - contribution to school based budgeting - special revenue fund	-	6,382,322	-	6,382,322	-	(250,600)	-	(250,600)
Transfers out - contribution to school based budgeting	(96,319,749)	-	-	(96,319,749)	(250,600)	-	-	(250,600)
Total other financing sources (uses)	<u>(96,319,749)</u>	<u>102,702,071</u>	<u>-</u>	<u>6,382,322</u>	<u>(250,600)</u>	<u>-</u>	<u>-</u>	<u>(250,600)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(17,457,768)</u>	<u>(334,507)</u>	<u>(745,568)</u>	<u>(18,537,843)</u>	<u>(250,600)</u>	<u>-</u>	<u>-</u>	<u>(250,600)</u>
Fund balances, July 1	<u>46,459,663</u>	<u>334,507</u>	<u>745,568</u>	<u>47,539,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ 29,001,895</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,001,895</u>	<u>\$ (250,600)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (250,600)</u>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Stabilization Fund 16	Total General Fund
\$ 85,849	\$ -	\$ -	\$ 85,849	\$ -	\$ -	\$ -	\$ -
50,000	-	-	50,000	5,520	-	-	5,520
2,265,830	-	-	2,265,830	233,254	-	-	233,254
850,000	-	-	850,000	728,757	-	-	728,757
<u>3,251,679</u>	<u>-</u>	<u>-</u>	<u>3,251,679</u>	<u>967,531</u>	<u>-</u>	<u>-</u>	<u>967,531</u>
-	-	-	-	2,207,746	-	-	2,207,746
4,665,183	19,892	-	4,685,075	4,251,635	5,915	-	4,257,550
125,000	-	-	125,000	125,000	-	-	125,000
79,501	-	-	79,501	79,501	-	-	79,501
5,727	-	-	5,727	5,727	-	-	5,727
<u>210,228</u>	<u>-</u>	<u>-</u>	<u>210,228</u>	<u>210,228</u>	<u>-</u>	<u>-</u>	<u>210,228</u>
77,434	-	-	77,434	77,434	-	-	77,434
21,600	-	-	21,600	13,216	-	-	13,216
16,848	-	-	16,848	847	-	-	847
2,000	-	-	2,000	-	-	-	-
<u>117,882</u>	<u>-</u>	<u>-</u>	<u>117,882</u>	<u>91,497</u>	<u>-</u>	<u>-</u>	<u>91,497</u>
79,156	-	-	79,156	76,894	-	-	76,894
5,000	-	-	5,000	805	-	-	805
1,000	-	-	1,000	-	-	-	-
<u>85,156</u>	<u>-</u>	<u>-</u>	<u>85,156</u>	<u>77,699</u>	<u>-</u>	<u>-</u>	<u>77,699</u>
47,661	-	-	47,661	19,965	-	-	19,965
627,051	-	-	627,051	557,260	-	-	557,260
36,324	-	-	36,324	26,805	-	-	26,805
<u>711,036</u>	<u>-</u>	<u>-</u>	<u>711,036</u>	<u>604,030</u>	<u>-</u>	<u>-</u>	<u>604,030</u>
146,567	-	-	146,567	146,567	-	-	146,567
5,000	-	-	5,000	-	-	-	-
2,000	-	-	2,000	224	-	-	224
<u>153,567</u>	<u>-</u>	<u>-</u>	<u>153,567</u>	<u>146,791</u>	<u>-</u>	<u>-</u>	<u>146,791</u>
1,277,869	-	-	1,277,869	1,130,245	-	-	1,130,245
181,883	-	-	181,883	181,883	-	-	181,883
<u>82,992,485</u>	<u>103,036,578</u>	<u>745,568</u>	<u>186,774,631</u>	<u>84,225,331</u>	<u>91,773,656</u>	<u>745,568</u>	<u>176,744,555</u>
<u>78,861,981</u>	<u>(103,036,578)</u>	<u>(745,568)</u>	<u>(24,920,165)</u>	<u>90,874,420</u>	<u>(91,773,656)</u>	<u>(745,568)</u>	<u>(1,644,804)</u>
-	-	-	-	2,088,740	-	-	2,088,740
-	-	-	-	2,207,746	-	-	2,207,746
-	96,570,349	-	96,570,349	-	86,495,079	-	86,495,079
-	6,131,722	-	6,131,722	-	5,568,251	-	5,568,251
<u>(96,570,349)</u>	<u>-</u>	<u>-</u>	<u>(96,570,349)</u>	<u>(86,495,079)</u>	<u>-</u>	<u>-</u>	<u>(86,495,079)</u>
<u>(96,570,349)</u>	<u>102,702,071</u>	<u>-</u>	<u>6,131,722</u>	<u>(82,198,593)</u>	<u>92,063,330</u>	<u>-</u>	<u>9,864,737</u>
(17,708,368)	(334,507)	(745,568)	(18,788,443)	8,675,827	289,674	(745,568)	8,219,933
46,459,663	334,507	745,568	47,539,738	46,459,663	334,507	745,568	47,539,738
<u>\$ 28,751,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,751,295</u>	<u>\$ 55,135,490</u>	<u>\$ 624,181</u>	<u>\$ -</u>	<u>\$ 55,759,671</u>

CITY OF UNION CITY SCHOOL DISTRICT
American Recovery and Reinvestment Act
Education Stabilization Fund 16
Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES -				
Unallocated employee benefits:				
Health benefits	\$ 745,568	\$ -	\$ 745,568	\$ 745,568
Total unallocated employee benefits	<u>745,568</u>	<u>-</u>	<u>745,568</u>	<u>745,568</u>
Total undistributed expenditures	<u>745,568</u>	<u>-</u>	<u>745,568</u>	<u>745,568</u>
TOTAL EXPENDITURES -				
CURRENT EXPENSE	<u>745,568</u>	<u>-</u>	<u>745,568</u>	<u>745,568</u>
Total expenditures	<u>745,568</u>	<u>-</u>	<u>745,568</u>	<u>745,568</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(745,568)</u>	<u>-</u>	<u>(745,568)</u>	<u>(745,568)</u>
Fund balances, July 1	<u>745,568</u>	<u>-</u>	<u>745,568</u>	<u>745,568</u>
Fund balances, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
REVENUES:					
Federal sources	\$ 12,675,515	\$ 9,304,649	\$ 21,980,164	\$ 18,838,357	\$ (3,141,807)
State sources	28,159,124	547,619	28,706,743	25,489,308	(3,217,435)
Total revenues	<u>\$ 40,834,639</u>	<u>\$ 9,852,268</u>	<u>\$ 50,686,907</u>	<u>\$ 44,327,665</u>	<u>\$ (6,359,242)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 5,175,270	\$ (2,438,041)	\$ 2,737,229	\$ 2,555,461	\$ 181,768
Other salaries for instruction	575,300	4,116	579,416	579,416	-
Purchased prof. & tech. services	3,043,950	1,949,509	4,993,459	3,755,968	1,237,491
Other purchased services (400-500 series)	75,819	348,007	423,826	323,307	100,519
General supplies	52,526	132,166	184,692	40,188	144,504
Textbooks	8,324	69,971	78,295	63,982	14,313
Other objects	116,999	142,070	259,069	124,909	134,160
	<u>9,048,188</u>	<u>207,798</u>	<u>9,255,986</u>	<u>7,443,231</u>	<u>1,812,755</u>
Support services:					
Salaries	163,605	7,418,089	7,581,694	6,901,069	680,625
Salaries of supervisors of instruction	208,726	384,261	592,987	203,691	389,296
Salaries of program directors	144,566	-	144,566	144,016	550
Salaries of other professional staff	1,080,000	(334,783)	745,217	612,693	132,524
Salaries of secretarial & clerical staff	495,947	(406,147)	89,800	83,290	6,510
Other salaries	205,130	(600)	204,530	114,702	89,828
Salaries of family/parent liaison	48,700	600	49,300	49,300	-
Salaries of facilitators and math and literacy coaches	944,150	-	944,150	798,050	146,100
Personal services-employee benefits	2,877,317	1,445,996	4,323,313	3,349,437	973,876
Social security contributions	-	17,348	17,348	17,348	-
Purchased educational services - Contracted Pre-K	17,242,469	-	17,242,469	16,765,331	477,138
Purchased professional - educational services	169,441	257,638	427,079	145,153	281,926
Other purchased professional services	765,000	1,109,576	1,874,576	1,041,458	833,118
Cleaning, repair and maintenance services	75,083	-	75,083	-	75,083
Contracted services (other than between home and school) - grant agreements	140,700	-	140,700	75,754	64,946
Travel	24,750	5,633	30,383	5,633	24,750
Supplies and materials	759,453	999,940	1,759,393	953,931	805,462
Other objects	3,523	50,530	54,053	46,272	7,781
Total support services	<u>25,348,560</u>	<u>10,948,081</u>	<u>36,296,641</u>	<u>31,307,128</u>	<u>4,989,513</u>
Facilities acquisition and construction services:					
Instructional equipment	41,655	4,799	46,454	8,419	38,035
Noninstructional equipment	13,914	-	13,914	636	13,278
Total facilities acquisition and construction services	<u>55,569</u>	<u>4,799</u>	<u>60,368</u>	<u>9,055</u>	<u>51,313</u>
Total expenditures	<u>34,452,317</u>	<u>11,160,678</u>	<u>45,612,995</u>	<u>38,759,414</u>	<u>6,853,581</u>
Other Financing (Uses)					
Transfer out to school based budgeting - General Fund	(6,382,322)	1,308,410	(5,073,912)	(5,568,251)	(494,339)
Total other financing (uses)	<u>(6,382,322)</u>	<u>1,308,410</u>	<u>(5,073,912)</u>	<u>(5,568,251)</u>	<u>(494,339)</u>
Total Outflows	<u>40,834,639</u>	<u>9,852,268</u>	<u>50,686,907</u>	<u>44,327,665</u>	<u>6,359,242</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF UNION CITY SCHOOL DISTRICT
Required Supplementary Information
Budget to GAAP Reconciliation
Note to RSI
for the Fiscal Year Ended June 30, 2011**

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 175,099,751	[C-2] \$ 44,327,665
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(73,246)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	15,267,733	2,416,277
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(14,280,913)</u>	<u>(2,540,521)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>176,086,571</u>	[B-2] \$ <u>44,130,175</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 176,744,555	[C-2] \$ 44,327,665
Difference - budget to GAAP:		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.	-	(73,246)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		
Net transfers (outflows) to general fund	<u>-</u>	<u>(5,568,251)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>176,744,555</u>	[B-2] \$ <u>38,686,168</u>

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2011

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Intrafund receivable	\$ -	\$ 624,181	\$ 624,181
Interfund receivable	2,696,475	-	2,696,475
Intergovernmental receivable	8,847,281	-	8,847,281
Restricted cash and cash equivalents	<u>32,488,538</u>	<u>-</u>	<u>32,488,538</u>
Total assets	<u>\$ 44,032,294</u>	<u>\$ 624,181</u>	<u>\$ 44,656,475</u>
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Cash overdraft	\$ 2,503,060	\$ -	\$ 2,503,060
Intrafund accounts payable	624,181	-	624,181
Due to other entities	<u>50,476</u>	<u>-</u>	<u>50,476</u>
Total liabilities	<u>3,177,717</u>	<u>-</u>	<u>3,177,717</u>
 Fund balances:			
Restricted Fund Balance:			
Excess Surplus-designated for subsequent year's expenditures	5,170,981	-	5,170,981
Excess Surplus - current year	7,116,395	-	7,116,395
Capital Reserve	32,488,538	-	32,488,538
Committed Fund Balance:			
Year-end Encumbrances	6,291,129	624,181	6,915,310
Unassigned Fund Balance	<u>(10,212,466)</u>	<u>-</u>	<u>(10,212,466)</u>
Total fund balances	<u>40,854,577</u>	<u>624,181</u>	<u>41,478,758</u>
Total liabilities and fund balances	<u>\$ 44,032,294</u>	<u>\$ 624,181</u>	<u>\$ 44,656,475</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>District-Wide</u>				
Resources:				
General Fund Contribution	\$ 96,570,349		\$ 85,870,898	\$ 10,699,451
General Fund Reserve for Encumbrances at June 30, 2010	334,507		334,507	-
	<u>96,904,856</u>		<u>86,205,405</u>	<u>10,699,451</u>
Combined General Fund and State Resources	<u>96,904,856</u>	<u>95.02%</u>	<u>86,205,405</u>	<u>10,699,451</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	4,113,910	4.03%	3,658,841	455,069
Title I, Part A - June 30, 2010 Deferred Revenue	830,364		830,364	-
Title II - Part A: Teachers and Principal Training and Recruiting	403,800	0.40%	357,945	45,855
Title II - Part A - June 30, 2010 Deferred Revenue	86,690		86,690	-
Title II - Part D - June 30, 2010 Deferred Revenue	6,867		6,867	-
Title III - Part A: Language Instruction	556,202	0.55%	493,655	62,547
Title III - Part A - June 30, 2010 Deferred Revenue	118,338		118,338	-
Title IV - Part A - June 30, 2010 Deferred Revenue	15,551		15,551	-
Total Restricted Federal Resources	<u>6,131,722</u>	<u>4.98%</u>	<u>5,568,251</u>	<u>563,471</u>
Totals	<u>\$ 103,036,578</u>	<u>100.00%</u>	<u>\$ 91,773,656</u>	<u>\$ 11,262,922</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union Hill Middle School</u>				
Resources:				
General Fund Contribution	\$ 6,838,499		\$ 5,891,079	\$ 947,420
General Fund Reserve for Encumbrances at June 30, 2010	23,137		23,137	-
	<u>6,861,636</u>		<u>5,914,216</u>	<u>947,420</u>
Combined General Fund and State Resources	<u>6,861,636</u>	<u>95.26%</u>	<u>5,914,216</u>	<u>947,420</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	278,587	3.86%	239,649	38,938
Title I, Part A - June 30, 2010 Deferred Revenue	83,104		83,104	-
Title II - Part A: Teachers and Principal Training and Recruiting	26,500	0.37%	22,971	3,529
Title II - Part A - June 30, 2010 Deferred Revenue	8,097		8,097	-
Title II - Part D - June 30, 2010 Deferred Revenue	511		511	-
Title III - Part A: Language Instruction	36,500	0.51%	31,663	4,837
Title III - Part A - June 30, 2010 Deferred Revenue	11,601		11,601	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,395		1,395	-
Total Restricted Federal Resources	<u>446,295</u>	<u>4.74%</u>	<u>398,991</u>	<u>47,304</u>
Totals	<u>\$ 7,307,931</u>	<u>100.00%</u>	<u>\$ 6,313,207</u>	<u>\$ 994,724</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Emerson Middle School</u>				
Resources:				
General Fund Contribution	\$ 7,687,780		\$ 6,515,431	\$ 1,172,349
General Fund Reserve for Encumbrances at June 30, 2010	<u>7,372</u>		<u>7,372</u>	<u>-</u>
	<u>7,695,152</u>		<u>6,522,803</u>	<u>1,172,349</u>
Combined General Fund and State Resources	<u>7,695,152</u>	<u>95.01%</u>	<u>6,522,803</u>	<u>1,172,349</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	325,717	4.02%	275,989	49,728
Title I, Part A - June 30, 2010 Deferred Revenue	93,050		93,050	-
Title II - Part A: Teachers and Principal Training and Recruiting	32,885	0.41%	28,148	4,737
Title II - Part A - June 30, 2010 Deferred Revenue	9,253		9,253	-
Title II - Part D - June 30, 2010 Deferred Revenue	891		891	-
Title III - Part A: Language Instruction	45,295	0.56%	38,446	6,849
Title III - Part A - June 30, 2010 Deferred Revenue	12,846		12,846	-
Title IV - Part A - June 30, 2010 Deferred Revenue	<u>1,624</u>		<u>1,624</u>	<u>-</u>
Total Restricted Federal Resources	<u>521,561</u>	<u>4.99%</u>	<u>460,247</u>	<u>61,314</u>
Totals	<u>\$ 8,216,713</u>	<u>100.00%</u>	<u>\$ 6,983,050</u>	<u>\$ 1,233,663</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Thomas A. Edison</u>				
Resources:				
General Fund Contribution	\$ 9,802,931		\$ 8,289,857	\$ 1,513,074
General Fund Reserve for Encumbrances at June 30, 2010	14,133		14,133	-
	<u>9,817,064</u>		<u>8,303,990</u>	<u>1,513,074</u>
Combined General Fund and State Resources	<u>9,817,064</u>	<u>95.14%</u>	<u>8,303,990</u>	<u>1,513,074</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	406,238	3.94%	343,891	62,347
Title I, Part A - June 30, 2010 Deferred Revenue	60,776		60,776	-
Title II - Part A: Teachers and Principal Training and Recruiting	40,069	0.39%	34,040	6,029
Title II - Part A - June 30, 2010 Deferred Revenue	6,731		6,731	-
Title II - Part D - June 30, 2010 Deferred Revenue	594		594	-
Title III - Part A: Language Instruction	55,190	0.53%	46,259	8,931
Title III - Part A - June 30, 2010 Deferred Revenue	9,169		9,169	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,044		1,044	-
Total Restricted Federal Resources	<u>579,811</u>	<u>4.86%</u>	<u>502,504</u>	<u>77,307</u>
Totals	<u>\$ 10,396,875</u>	<u>100.00%</u>	<u>\$ 8,806,494</u>	<u>\$ 1,590,381</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Sara M. Gilmore</u>				
Resources:				
General Fund Contribution	\$ 4,296,184		\$ 3,795,224	\$ 500,960
General Fund Reserve for Encumbrances at June 30, 2010	23,301		23,301	-
	<u>4,319,485</u>		<u>3,818,525</u>	<u>500,960</u>
Combined General Fund and State Resources	<u>4,319,485</u>	<u>96.08%</u>	<u>3,818,525</u>	<u>500,960</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	140,754	3.13%	124,396	16,358
Title I, Part A - June 30, 2010 Deferred Revenue	46,230		46,230	-
Title II - Part A: Teachers and Principal Training and Recruiting	15,006	0.33%	13,115	1,891
Title II - Part A - June 30, 2010 Deferred Revenue	4,569		4,569	-
Title II - Part D - June 30, 2010 Deferred Revenue	311		311	-
Title III - Part A: Language Instruction	20,669	0.46%	18,282	2,387
Title III - Part A - June 30, 2010 Deferred Revenue	6,095		6,095	-
Title IV - Part A - June 30, 2010 Deferred Revenue	827		827	-
Total Restricted Federal Resources	<u>234,461</u>	<u>3.92%</u>	<u>213,825</u>	<u>20,636</u>
Totals	<u>\$ 4,553,946</u>	<u>100.00%</u>	<u>\$ 4,032,350</u>	<u>\$ 521,596</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Hudson</u>				
Resources:				
General Fund Contribution	\$ 4,921,899		\$ 4,353,446	\$ 568,453
General Fund Reserve for Encumbrances at June 30, 2010	17,554		17,554	-
	<u>4,939,453</u>		<u>4,371,000</u>	<u>568,453</u>
Combined General Fund and State Resources	<u>4,939,453</u>	<u>94.98%</u>	<u>4,371,000</u>	<u>568,453</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	213,940	4.11%	189,143	24,797
Title I, Part A - June 30, 2010 Deferred Revenue	50,465		50,465	-
Title II - Part A: Teachers and Principal Training and Recruiting	19,875	0.38%	17,488	2,387
Title II - Part A - June 30, 2010 Deferred Revenue	5,165		5,165	-
Title II - Part D - June 30, 2010 Deferred Revenue	117		117	-
Title III - Part A: Language Instruction	27,375	0.53%	24,391	2,984
Title III - Part A - June 30, 2010 Deferred Revenue	6,842		6,842	-
Title IV - Part A - June 30, 2010 Deferred Revenue	900		900	-
Total Restricted Federal Resources	<u>324,679</u>	<u>5.02%</u>	<u>294,511</u>	<u>30,168</u>
Totals	<u>\$ 5,264,132</u>	<u>100.00%</u>	<u>\$ 4,665,511</u>	<u>\$ 598,621</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Robert Waters</u>				
Resources:				
General Fund Contribution	\$ 8,132,126		\$ 6,863,121	\$ 1,269,005
General Fund Reserve for Encumbrances at June 30, 2010	18,098		18,098	-
	<u>8,150,224</u>		<u>6,881,219</u>	<u>1,269,005</u>
Combined General Fund and State Resources	<u>8,150,224</u>	<u>94.37%</u>	<u>6,881,219</u>	<u>1,269,005</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	395,099	4.58%	333,961	61,138
Title I, Part A - June 30, 2010 Deferred Revenue	57,754		57,754	-
Title II - Part A: Teachers and Principal Training and Recruiting	38,153	0.44%	32,084	6,069
Title II - Part A - June 30, 2010 Deferred Revenue	6,521		6,521	-
Title II - Part D - June 30, 2010 Deferred Revenue	459		459	-
Title III - Part A: Language Instruction	52,551	0.61%	44,480	8,071
Title III - Part A - June 30, 2010 Deferred Revenue	8,927		8,927	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,437		1,437	-
Total Restricted Federal Resources	<u>560,901</u>	<u>5.63%</u>	<u>485,623</u>	<u>75,278</u>
Totals	<u>\$ 8,711,125</u>	<u>100.00%</u>	<u>\$ 7,366,842</u>	<u>\$ 1,344,283</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Jefferson</u>				
Resources:				
General Fund Contribution	\$ 4,142,164		\$ 3,885,799	\$ 256,365
General Fund Reserve for Encumbrances at June 30, 2010	47,085		47,085	-
	<u>4,189,249</u>		<u>3,932,884</u>	<u>256,365</u>
Combined General Fund and State Resources	<u>4,189,249</u>	<u>95.95%</u>	<u>3,932,884</u>	<u>256,365</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	144,328	3.31%	135,673	8,655
Title I, Part A - June 30, 2010 Deferred Revenue	47,290		47,290	-
Title II - Part A: Teachers and Principal Training and Recruiting	13,729	0.31%	12,707	1,022
Title II - Part A - June 30, 2010 Deferred Revenue	5,081		5,081	-
Title II - Part D - June 30, 2010 Deferred Revenue	525		525	-
Title III - Part A: Language Instruction	18,910	0.43%	17,625	1,285
Title III - Part A - June 30, 2010 Deferred Revenue	6,791		6,791	-
Title IV - Part A - June 30, 2010 Deferred Revenue	956		956	-
Total Restricted Federal Resources	<u>237,610</u>	<u>4.05%</u>	<u>226,648</u>	<u>10,962</u>
Totals	<u>\$ 4,426,859</u>	<u>100.00%</u>	<u>\$ 4,159,532</u>	<u>\$ 267,327</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Washington</u>				
Resources:				
General Fund Contribution	\$ 7,313,670		\$ 6,655,118	\$ 658,552
General Fund Reserve for Encumbrances at June 30, 2010	15,593		15,593	-
	<u>7,329,263</u>		<u>6,670,711</u>	<u>658,552</u>
Combined General Fund and State Resources	<u>7,329,263</u>	<u>95.19%</u>	<u>6,670,711</u>	<u>658,552</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	300,602	3.91%	274,005	26,597
Title I, Part A - June 30, 2010 Deferred Revenue	59,970		59,970	-
Title II - Part A: Teachers and Principal Training and Recruiting	29,293	0.38%	26,630	2,663
Title II - Part A - June 30, 2010 Deferred Revenue	6,455		6,455	-
Title II - Part D - June 30, 2010 Deferred Revenue	96		96	-
Title III - Part A: Language Instruction	40,348	0.52%	36,440	3,908
Title III - Part A - June 30, 2010 Deferred Revenue	7,895		7,895	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,217		1,217	-
Total Restricted Federal Resources	<u>445,876</u>	<u>4.81%</u>	<u>412,708</u>	<u>33,168</u>
Totals	<u>\$ 7,775,139</u>	<u>100.00%</u>	<u>\$ 7,083,419</u>	<u>\$ 691,720</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Roosevelt</u>				
Resources:				
General Fund Contribution	\$ 6,808,395		\$ 6,052,412	\$ 755,983
General Fund Reserve for Encumbrances at June 30, 2010	18,764		18,764	-
	<u>6,827,159</u>		<u>6,071,176</u>	<u>755,983</u>
Combined General Fund and State Resources	<u>6,827,159</u>	<u>94.40%</u>	<u>6,071,176</u>	<u>755,983</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	327,780	4.53%	291,339	36,441
Title I, Part A - June 30, 2010 Deferred Revenue	47,490		47,490	-
Title II - Part A: Teachers and Principal Training and Recruiting	32,606	0.45%	28,941	3,665
Title II - Part A - June 30, 2010 Deferred Revenue	5,138		5,138	-
Title II - Part D - June 30, 2010 Deferred Revenue	599		599	-
Title III - Part A: Language Instruction	44,910	0.62%	39,874	5,036
Title III - Part A - June 30, 2010 Deferred Revenue	7,009		7,009	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,093		1,093	-
Total Restricted Federal Resources	<u>466,625</u>	<u>5.60%</u>	<u>421,483</u>	<u>45,142</u>
Totals	<u>\$ 7,293,784</u>	<u>100.00%</u>	<u>\$ 6,492,659</u>	<u>\$ 801,125</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Jose Marti Freshman Academy</u>				
Resources:				
General Fund Contribution	\$ 6,687,514		\$ 5,535,803	\$ 1,151,711
General Fund Reserve for Encumbrances at June 30, 2010	23,314		23,314	-
	<u>6,710,828</u>		<u>5,559,117</u>	<u>1,151,711</u>
Combined General Fund and State Resources	<u>6,710,828</u>	<u>96.06%</u>	<u>5,559,117</u>	<u>1,151,711</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	220,988	3.16%	182,873	38,115
Title I, Part A - June 30, 2010 Deferred Revenue	95,988		95,988	-
Title II - Part A: Teachers and Principal Training and Recruiting	22,828	0.33%	19,098	3,730
Title II - Part A - June 30, 2010 Deferred Revenue	9,518		9,518	-
Title II - Part D - June 30, 2010 Deferred Revenue	1,010		1,010	-
Title III - Part A: Language Instruction	31,443	0.45%	26,042	5,401
Title III - Part A - June 30, 2010 Deferred Revenue	13,064		13,064	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,856		1,856	-
Total Restricted Federal Resources	<u>396,695</u>	<u>3.94%</u>	<u>349,449</u>	<u>47,246</u>
Totals	<u>\$ 7,107,523</u>	<u>100.00%</u>	<u>\$ 5,908,566</u>	<u>\$ 1,198,957</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Woodrow Wilson</u>				
Resources:				
General Fund Contribution	\$ 3,514,482		\$ 2,968,073	\$ 546,409
General Fund Reserve for Encumbrances at June 30, 2010	20,513		20,513	-
	<u>3,534,995</u>		<u>2,988,586</u>	<u>546,409</u>
Combined General Fund and State Resources	<u>3,534,995</u>	<u>96.17%</u>	<u>2,988,586</u>	<u>546,409</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	110,422	3.00%	93,227	17,195
Title I, Part A - June 30, 2010 Deferred Revenue	21,990		21,990	-
Title II - Part A: Teachers and Principal Training and Recruiting	12,851	0.35%	10,877	1,974
Title II - Part A - June 30, 2010 Deferred Revenue	2,660		2,660	-
Title II - Part D - June 30, 2010 Deferred Revenue	303		303	-
Title III - Part A: Language Instruction	17,700	0.48%	14,917	2,783
Title III - Part A - June 30, 2010 Deferred Revenue	3,613		3,613	-
Title IV - Part A - June 30, 2010 Deferred Revenue	501		501	-
Total Restricted Federal Resources	<u>170,040</u>	<u>3.83%</u>	<u>148,088</u>	<u>21,952</u>
Totals	<u>\$ 3,705,035</u>	<u>100.00%</u>	<u>\$ 3,136,674</u>	<u>\$ 568,361</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Veteran's Memorial School</u>				
Resources:				
General Fund Contribution	\$ 4,348,363		\$ 3,798,889	\$ 549,474
General Fund Reserve for Encumbrances at June 30, 2010	10,822		10,822	-
	<u>4,359,185</u>		<u>3,809,711</u>	<u>549,474</u>
Combined General Fund and State Resources	<u>4,359,185</u>	<u>94.65%</u>	<u>3,809,711</u>	<u>549,474</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	200,647	4.35%	175,090	25,557
Title I, Part A - June 30, 2010 Deferred Revenue	41,829		41,829	-
Title II - Part A: Teachers and Principal Training and Recruiting	19,276	0.42%	16,905	2,371
Title II - Part A - June 30, 2010 Deferred Revenue	4,175		4,175	-
Title II - Part D - June 30, 2010 Deferred Revenue	486		486	-
Title III - Part A: Language Instruction	26,550	0.58%	23,345	3,205
Title III - Part A - June 30, 2010 Deferred Revenue	5,777		5,777	-
Title IV - Part A - June 30, 2010 Deferred Revenue	856		856	-
Total Restricted Federal Resources	<u>299,596</u>	<u>5.35%</u>	<u>268,463</u>	<u>31,133</u>
Totals	<u>\$ 4,658,781</u>	<u>100.00%</u>	<u>\$ 4,078,174</u>	<u>\$ 580,607</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union City Early Childhood</u>				
Resources:				
General Fund Contribution	\$ 1,451,548		\$ 929,440	\$ 522,108
General Fund Reserve for Encumbrances at June 30, 2010	672		672	-
	<u>1,452,220</u>		<u>930,112</u>	<u>522,108</u>
Combined General Fund and State Resources	<u>1,452,220</u>	<u>91.81%</u>	<u>930,112</u>	<u>522,108</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	105,568	6.67%	67,572	37,996
Title I, Part A - June 30, 2010 Deferred Revenue	21,993		21,993	-
Title II - Part A: Teachers and Principal Training and Recruiting	10,097	0.64%	6,484	3,613
Title II - Part A - June 30, 2010 Deferred Revenue	2,164		2,164	-
Title II - Part D - June 30, 2010 Deferred Revenue	177		177	-
Title III - Part A: Language Instruction	13,907	0.88%	8,915	4,992
Title III - Part A - June 30, 2010 Deferred Revenue	2,921		2,921	-
Title IV - Part A - June 30, 2010 Deferred Revenue	413		413	-
Total Restricted Federal Resources	<u>157,240</u>	<u>8.19%</u>	<u>110,639</u>	<u>46,601</u>
Totals	<u><u>\$ 1,609,460</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 1,040,751</u></u>	<u><u>\$ 568,709</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2011

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union City High School</u>				
Resources:				
General Fund Contribution	\$ 20,624,794		\$ 20,337,206	\$ 287,588
General Fund Reserve for Encumbrances at June 30, 2010	94,149		94,149	-
	<u>20,718,943</u>		<u>20,431,355</u>	<u>287,588</u>
Combined General Fund and State Resources	<u>20,718,943</u>	<u>94.70%</u>	<u>20,431,355</u>	<u>287,588</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	943,240	4.32%	932,033	11,207
Title I, Part A - June 30, 2010 Deferred Revenue	102,435		102,435	-
Title II - Part A: Teachers and Principal Training and Recruiting	90,632	0.41%	88,457	2,175
Title II - Part A - June 30, 2010 Deferred Revenue	11,163		11,163	-
Title II - Part D - June 30, 2010 Deferred Revenue	788		788	-
Title III - Part A: Language Instruction	124,854	0.57%	122,976	1,878
Title III - Part A - June 30, 2010 Deferred Revenue	15,788		15,788	-
Title IV - Part A - June 30, 2010 Deferred Revenue	1,432		1,432	-
Total Restricted Federal Resources	<u>1,290,332</u>	<u>5.30%</u>	<u>1,275,072</u>	<u>15,260</u>
Totals	<u><u>\$ 22,009,275</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 21,706,427</u></u>	<u><u>\$ 302,848</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>District-Wide</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 2,706,847	\$ (28,000)	\$ 2,678,847	\$ 1,879,629	\$ 799,218
Grades 1-5	12,645,847	(357,000)	12,288,847	11,560,133	728,714
Grades 6-8	8,124,443	(139,805)	7,984,638	7,773,896	210,742
Grades 9-12	11,753,266	(1,056,870)	10,696,396	10,687,037	9,359
Othere salaries for instruction:					
Preschool/kindergarten	154,947	-	154,947	58,320	96,627
Total regular programs - instruction	<u>35,385,350</u>	<u>(1,581,675)</u>	<u>33,803,675</u>	<u>31,959,015</u>	<u>1,844,660</u>
Regular programs - undistributed instruction:					
Salaries of teachers	41,470	-	41,470	41,470	-
Other salaries for instruction	1,947,916	-	1,947,916	1,639,050	308,866
Purchased professional - educational services	46,697	-	46,697	11,156	35,541
Purchased professional - technical services	44,400	-	44,400	6,035	38,365
Other purchased services (400-500 series)	81,913	-	81,913	50,856	31,057
General supplies	2,046,678	(58,333)	1,988,345	1,456,655	531,690
Textbooks	205,468	58,333	263,801	187,880	75,921
Other objects	52,917	-	52,917	12,027	40,890
Total regular programs - undistributed instruction	<u>4,467,459</u>	<u>-</u>	<u>4,467,459</u>	<u>3,405,129</u>	<u>1,062,330</u>
Total regular programs	<u>39,852,809</u>	<u>(1,581,675)</u>	<u>38,271,134</u>	<u>35,364,144</u>	<u>2,906,990</u>
Cognitive - moderate:					
Salaries of teachers	190,340	(41,140)	149,200	149,200	-
Other salaries for instruction	61,452	41,140	102,592	98,536	4,056
General supplies	19,500	-	19,500	10,746	8,754
Total cognitive - moderate	<u>271,292</u>	<u>-</u>	<u>271,292</u>	<u>258,482</u>	<u>12,810</u>
Learning/language disabilities:					
Salaries of teachers	1,212,140	-	1,212,140	1,059,021	153,119
Other salaries for instruction	598,890	-	598,890	513,282	85,608
Purchased professional - technical services	200	-	200	-	200
Other purchased services (400-500 series)	325	-	325	-	325
General supplies	72,410	-	72,410	58,157	14,253
Textbooks	3,325	-	3,325	2,325	1,000
Total learning/language disabilities	<u>1,887,290</u>	<u>-</u>	<u>1,887,290</u>	<u>1,632,785</u>	<u>254,505</u>
Multiple disabilities:					
Salaries of teachers	474,132	-	474,132	331,050	143,082
Other salaries for instruction	208,886	-	208,886	203,305	5,581
Purchased professional - technical services	690	-	690	455	235
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	23,571	-	23,571	14,767	8,804
Textbooks	1,000	-	1,000	976	24
Other objects	2,371	-	2,371	170	2,201
Total multiple disabilities	<u>710,775</u>	<u>-</u>	<u>710,775</u>	<u>550,723</u>	<u>160,052</u>
Resource room/resource center:					
Salaries of teachers	4,503,900	-	4,503,900	4,155,486	348,414
Other salaries for instruction	174,125	-	174,125	121,168	52,957
Purchased professional - technical services	2,747	-	2,747	825	1,922
Other purchased services (400-500 series)	15,149	-	15,149	9,677	5,472
General supplies	143,781	-	143,781	95,949	47,832
Textbooks	48,560	-	48,560	29,573	18,987
Other objects	6,550	-	6,550	2,285	4,265
Total resource room/resource center	<u>4,894,812</u>	<u>-</u>	<u>4,894,812</u>	<u>4,414,963</u>	<u>479,849</u>
Autism:					
Salaries of teachers	55,100	-	55,100	55,100	-
Other salaries for instruction	77,300	(38,000)	39,300	20,583	18,717
General supplies	2,184	-	2,184	2,095	89
Textbooks	3,029	-	3,029	688	2,341
Total autism	<u>137,613</u>	<u>(38,000)</u>	<u>99,613</u>	<u>78,466</u>	<u>21,147</u>
Total special education - instruction	<u>7,901,782</u>	<u>(38,000)</u>	<u>7,863,782</u>	<u>6,935,419</u>	<u>928,363</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>District-Wide</u>					
Basic skills/remedial:					
Salaries of teachers	\$ 110,600	\$ -	\$ 110,600	\$ -	\$ 110,600
General supplies	1,500	-	1,500	-	1,500
Total basic skills/remedial	<u>112,100</u>	<u>-</u>	<u>112,100</u>	<u>-</u>	<u>112,100</u>
Bilingual education:					
Salaries of teachers	8,336,723	(268,273)	8,068,450	7,336,909	731,541
Other salaries for instruction	878,594	-	878,594	696,982	181,612
Purchased professional - educational services	8,400	-	8,400	640	7,760
Purchased professional - technical services	29,112	-	29,112	12,508	16,604
Other purchased services (400-500 series)	29,967	(389)	29,578	4,600	24,978
General supplies	791,211	-	791,211	544,346	246,865
Textbooks	81,382	-	81,382	50,474	30,908
Other objects	12,009	-	12,009	8,101	3,908
Total bilingual education	<u>10,167,398</u>	<u>(268,662)</u>	<u>9,898,736</u>	<u>8,654,560</u>	<u>1,244,176</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	38,000	-	38,000	31,000	7,000
Other Objects	4,600	-	4,600	4,130	470
School-sponsored athletics:					
Salaries	16,500	-	16,500	15,000	1,500
Purchased services (300-500 series)	5,820	-	5,820	2,820	3,000
Supplies and materials	176,900	-	176,900	130,236	46,664
Other objects	15,780	-	15,780	9,658	6,122
Before/after school programs:					
Salaries of teachers	437,074	59,522	496,596	447,570	49,026
Other salaries for instruction	650,479	48,131	698,610	527,222	171,388
Purchased professional and technical services	86,555	14,683	101,238	11,815	89,423
Other purchase services (300-500 series)	1,620	-	1,620	11,480	(9,860)
Other supplemental/at-risk programs:					
Salaries of teachers	504,713	152,897	657,610	581,684	75,926
Other salaries for instruction	22,431	(90)	22,341	15,850	6,491
Other special schools:					
Salaries	151,838	-	151,838	-	151,838
Salaries of teachers	142,779	-	142,779	-	142,779
General Supplies	31,480	-	31,480	16,433	15,047
Textbooks	4,000	-	4,000	1,434	2,566
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	15,000	7,110
Total other instructional	<u>2,312,679</u>	<u>275,143</u>	<u>2,587,822</u>	<u>1,821,332</u>	<u>766,490</u>
Total - instruction	<u>60,346,768</u>	<u>(1,613,194)</u>	<u>58,733,574</u>	<u>52,775,455</u>	<u>5,958,119</u>
Attendance and social work services:					
Salaries	799,313	(336,764)	462,549	421,667	40,882
Salary drop out prevention officer	200,628	-	200,628	186,607	14,021
Salaries of family support team	620,249	146,364	766,613	502,879	263,734
Family/parent liaison salary	419,424	226,621	646,045	600,877	45,168
Purchase professional & technical services	7,625	-	7,625	1,545	6,080
Other purchased services (400-500 series)	1,500	-	1,500	500	1,000
Supplies and materials	51,709	-	51,709	22,811	28,898
General supplies	12,923	-	12,923	8,011	4,912
Other objects	240	-	240	220	20
Total attendance and social work services	<u>2,113,611</u>	<u>36,221</u>	<u>2,149,832</u>	<u>1,745,117</u>	<u>404,715</u>
Health services:					
Salaries	1,962,059	(167,083)	1,794,976	1,540,104	254,872
Salaries of social services coordinators	581,237	167,458	748,695	467,803	280,892
Supplies and materials	37,644	-	37,644	20,076	17,568
Other objects	365	-	365	-	365
Total health services	<u>2,581,305</u>	<u>375</u>	<u>2,581,680</u>	<u>2,027,983</u>	<u>553,697</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>District-Wide</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 1,675,879	\$ -	\$ 1,675,879	\$ 1,394,848	\$ 281,031
Salaries of secretarial and clerical assistants	169,668	-	169,668	156,276	13,392
Purchased professional - educational services	7,350	-	7,350	2,145	5,205
Purchased professional - technical services	2,742	-	2,742	1,730	1,012
Other purchased services (400-500 series)	12,166	-	12,166	2,916	9,250
Supplies and materials	23,265	-	23,265	10,113	13,152
Other objects	1,739	-	1,739	559	1,180
Total other support services - students-regular	<u>1,892,809</u>	<u>-</u>	<u>1,892,809</u>	<u>1,568,587</u>	<u>324,222</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	52,300	-	52,300	23,900	28,400
Salaries of principals/assistant principals	53,036	-	53,036	-	53,036
Salaries of other professional staff	714,326	(120,972)	593,354	120,565	472,789
Salaries of secretarial and clerical assistants	810,069	1,404	811,473	522,989	288,484
Other salaries for instruction	-	120,972	120,972	15,521	105,451
Salaries of technology coordinators	14,107	(13,512)	595	-	595
Purchased professional - educational services	11,500	-	11,500	2,944	8,556
Other purchased services (400-500 series)	5,200	-	5,200	-	5,200
Supplies and materials	334,850	-	334,850	148,278	186,572
Other objects	6,082	-	6,082	2,348	3,734
Total improvement of instructional services	<u>2,001,470</u>	<u>(12,108)</u>	<u>1,989,362</u>	<u>836,545</u>	<u>1,152,817</u>
Educational media services/school library:					
Salaries	1,334,105	(197,336)	1,136,769	883,934	252,835
Salaries of technology coordinators	64,785	210,848	275,633	264,940	10,693
Purchased professional - technical services	98,236	-	98,236	40,920	57,316
Other purchased services (400-500 series)	134,449	-	134,449	82,136	52,313
Supplies and materials	499,524	1,586,805	2,086,329	1,049,401	1,036,928
Other objects	2,000	-	2,000	-	2,000
Total educational media services/school library	<u>2,133,099</u>	<u>1,600,317</u>	<u>3,733,416</u>	<u>2,321,331</u>	<u>1,412,085</u>
Instruction staff training services:					
Other purchased professional services - educational	65,848	-	65,848	11,961	53,887
Other purchased professional services - technical	13,500	-	13,500	3,670	9,830
Other purchased services (400-500 series)	8,050	-	8,050	2,052	5,998
Supplies and materials	24,836	48,000	72,836	19,855	52,981
Other objects	109	-	109	-	109
Total instruction staff training services	<u>112,343</u>	<u>48,000</u>	<u>160,343</u>	<u>37,538</u>	<u>122,805</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,385,288	(31,691)	4,353,597	3,486,507	867,090
Salaries of other professional staff	75,513	-	75,513	28,190	47,323
Salaries of secretarial and clerical assistants	1,861,485	1,691	1,863,176	1,760,757	102,419
Other professional and technical services	111,011	(8,996)	102,015	34,486	67,529
Other purchased services (400-500 series)	76,787	-	76,787	25,796	50,991
Supplies and materials	109,087	-	109,087	96,856	12,231
Other objects	64,567	9,385	73,952	27,792	46,160
Total support services - school administration	<u>6,683,738</u>	<u>(29,611)</u>	<u>6,654,127</u>	<u>5,460,384</u>	<u>1,193,743</u>
Other operating and maintenance of plant services:					
Computers	1,795	(1,000)	795	795	-
Total other operating and maintenance of plant services:	<u>216,341</u>	<u>(215,546)</u>	<u>795</u>	<u>795</u>	<u>-</u>
Security:					
Salaries	2,635,952	184,546	2,820,498	2,731,470	89,028
General supplies	26,090	1,000	27,090	10,680	16,410
Total security	<u>2,662,042</u>	<u>185,546</u>	<u>2,847,588</u>	<u>2,742,150</u>	<u>105,438</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	44,511	-	44,511	23,207	21,304
Total student transportation services	<u>44,511</u>	<u>-</u>	<u>44,511</u>	<u>23,207</u>	<u>21,304</u>
Unallocated employee benefits:					
Health benefits	22,228,649	-	22,228,649	22,228,649	-
Total unallocated employee benefits	<u>22,228,649</u>	<u>-</u>	<u>22,228,649</u>	<u>22,228,649</u>	<u>-</u>
Total undistributed expenditures	<u>42,669,918</u>	<u>1,613,194</u>	<u>44,283,112</u>	<u>38,992,286</u>	<u>5,290,826</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

<u>District-Wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	\$ 103,016,686	\$ -	\$ 103,016,686	\$ 91,767,741	\$ 11,248,945
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	3,513	-	3,513	-	3,513
Grades 6 - 8	6,959	-	6,959	-	6,959
Grades 9 - 12	6,000	-	6,000	5,117	883
Undistributed expenditures:					
School administration	3,420	-	3,420	798	2,622
Total equipment	19,892	-	19,892	5,915	13,977
TOTAL CAPITAL OUTLAY	19,892	-	19,892	5,915	13,977
District-wide school based expenditures	103,036,578	-	103,036,578	91,773,656	11,262,922
Other financing sources:					
Transfers in - contribution to school based budgeting	102,702,071	-	102,702,071	92,063,330	10,638,741
Total other financing sources	102,702,071	-	102,702,071	92,063,330	10,638,741
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(334,507)	-	(334,507)	289,674	(624,181)
Fund balances, July 1	334,507	-	334,507	334,507	-
Fund balances, June 30	\$ -	\$ -	\$ -	\$ 624,181	\$ (624,181)

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union Hill Middle School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,248,300	\$ (61,655)	\$ 2,186,645	\$ 2,186,645	\$ -
Total regular programs - instruction	<u>2,248,300</u>	<u>(61,655)</u>	<u>2,186,645</u>	<u>2,186,645</u>	<u>-</u>
Regular programs - undistributed instruction:					
Salaries of teachers	41,470	-	41,470	41,470	-
Purchased professional - educational services	7,256	-	7,256	2,256	5,000
Other purchased services (400-500 series)	700	-	700	-	700
General supplies	113,935	-	113,935	54,311	59,624
Textbooks	11,000	-	11,000	10,999	1
Other objects	6,500	-	6,500	-	6,500
Total regular programs - undistributed instruction	<u>180,861</u>	<u>-</u>	<u>180,861</u>	<u>109,036</u>	<u>71,825</u>
Total regular programs	<u>2,429,161</u>	<u>(61,655)</u>	<u>2,367,506</u>	<u>2,295,681</u>	<u>71,825</u>
Cognitive - moderate:					
Salaries of teachers	96,700	-	96,700	96,700	-
Other salaries for instruction	61,452	-	61,452	57,396	4,056
General supplies	13,000	-	13,000	5,246	7,754
Total cognitive - moderate	<u>171,152</u>	<u>-</u>	<u>171,152</u>	<u>159,342</u>	<u>11,810</u>
Learning/language disabilities:					
Salaries of teachers	203,060	-	203,060	203,060	-
General supplies	12,000	-	12,000	6,511	5,489
Textbooks	1,000	-	1,000	-	1,000
Total learning/language disabilities	<u>216,060</u>	<u>-</u>	<u>216,060</u>	<u>209,571</u>	<u>6,489</u>
Resource room/resource center:					
Salaries of teachers	283,400	-	283,400	283,000	400
General supplies	32,350	-	32,350	17,482	14,868
Textbooks	16,000	-	16,000	2,753	13,247
Other objects	2,500	-	2,500	-	2,500
Total resource room/resource center	<u>334,250</u>	<u>-</u>	<u>334,250</u>	<u>303,235</u>	<u>31,015</u>
Total special education - instruction	<u>721,462</u>	<u>-</u>	<u>721,462</u>	<u>672,148</u>	<u>49,314</u>
Bilingual education:					
Salaries of teachers	598,928	-	598,928	502,228	96,700
Other salaries for instruction	139,970	-	139,970	125,973	13,997
Purchased professional - technical services	4,000	-	4,000	-	4,000
General supplies	54,917	-	54,917	48,433	6,484
Textbooks	6,000	-	6,000	1,828	4,172
Other objects	2,500	-	2,500	-	2,500
Total bilingual education	<u>806,315</u>	<u>-</u>	<u>806,315</u>	<u>678,462</u>	<u>127,853</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	5,500	-	5,500	-	5,500
Before/after school programs:					
Salaries of teachers	33,809	1,633	35,442	35,442	-
Other salaries for instruction	92,286	1,211	93,497	25,708	67,789
Purchased professional and technical services	10,080	-	10,080	-	10,080
Other supplemental/at-risk programs:					
Salaries of teachers	59,084	(2,844)	56,240	15,378	40,862
Total other instructional	<u>200,759</u>	<u>-</u>	<u>200,759</u>	<u>76,528</u>	<u>124,231</u>
Total - instruction	<u>4,157,697</u>	<u>(61,655)</u>	<u>4,096,042</u>	<u>3,722,819</u>	<u>373,223</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union Hill Middle School</u>					
Attendance and social work services:					
Salaries	\$ 40,184	\$ -	\$ 40,184	\$ 7,261	\$ 32,923
Salary drop out prevention officer	55,153	-	55,153	50,928	4,225
Salaries of family support team	17,275	-	17,275	1,337	15,938
Family/parent liaison salary	32,700	-	32,700	31,362	1,338
Supplies and materials	6,300	-	6,300	-	6,300
Total attendance and social work services	<u>151,612</u>	<u>-</u>	<u>151,612</u>	<u>90,888</u>	<u>60,724</u>
Health services:					
Salaries	157,236	-	157,236	152,739	4,497
Salaries of social services coordinators	97,843	-	97,843	57,377	40,466
Supplies and materials	7,905	-	7,905	1,784	6,121
Other objects	175	-	175	-	175
Total health services	<u>263,159</u>	<u>-</u>	<u>263,159</u>	<u>211,900</u>	<u>51,259</u>
Other support services - students-regular:					
Salaries of other professional staff	170,152	-	170,152	114,978	55,174
Purchased professional - educational services	2,000	-	2,000	-	2,000
Supplies and materials	3,500	-	3,500	3,421	79
Total other support services - students-regular	<u>175,652</u>	<u>-</u>	<u>175,652</u>	<u>118,399</u>	<u>57,253</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	150,033	-	150,033	14,877	135,156
Purchased professional - educational services	10,500	-	10,500	2,944	7,556
Supplies and materials	61,000	-	61,000	29,707	31,293
Total improvement of instructional services	<u>221,533</u>	<u>-</u>	<u>221,533</u>	<u>47,528</u>	<u>174,005</u>
Educational media services/school library:					
Salaries	46,200	-	46,200	-	46,200
Other purchased services (400-500 series)	45,545	-	45,545	27,395	18,150
Supplies and materials	122,486	61,655	184,141	97,209	86,932
Total educational media services/school library	<u>214,231</u>	<u>61,655</u>	<u>275,886</u>	<u>124,604</u>	<u>151,282</u>
Instruction staff training services:					
Other purchased professional services - educational	7,500	-	7,500	-	7,500
Other purchased services (400-500 series)	500	-	500	-	500
Total instruction staff training services	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	143,247	-	143,247	134,329	8,918
Salaries of other professional staff	75,513	-	75,513	28,190	47,323
Salaries of secretarial and clerical assistants	207,690	-	207,690	198,989	8,701
Other professional and technical services	20,000	-	20,000	2,513	17,487
Other purchased services (400-500 series)	5,000	-	5,000	-	5,000
Supplies and materials	15,813	-	15,813	15,745	68
Other objects	4,250	-	4,250	-	4,250
Total support services - school administration	<u>471,513</u>	<u>-</u>	<u>471,513</u>	<u>379,766</u>	<u>91,747</u>
Security:					
Salaries	246,084	-	246,084	227,090	18,994
General supplies	4,000	-	4,000	263	3,737
Total security	<u>250,084</u>	<u>-</u>	<u>250,084</u>	<u>227,353</u>	<u>22,731</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,500	-	4,500	-	4,500
Total student transportation services	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Unallocated employee benefits:					
Health benefits	1,389,950	-	1,389,950	1,389,950	-
Total unallocated employee benefits	<u>1,389,950</u>	<u>-</u>	<u>1,389,950</u>	<u>1,389,950</u>	<u>-</u>
Total undistributed expenditures	<u>3,150,234</u>	<u>61,655</u>	<u>3,211,889</u>	<u>2,590,388</u>	<u>621,501</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union Hill Middle School</u>					
TOTAL EXPENDITURES - CURRENT EXPENSE	\$ 7,307,931	\$ -	\$ 7,307,931	\$ 6,313,207	\$ 994,724
District-wide school based expenditures	7,307,931	-	7,307,931	6,313,207	994,724
Other financing sources:					
Transfers in - contribution to school based budgeting	7,284,794	-	7,284,794	6,356,666	928,128
Total other financing sources	<u>7,284,794</u>	<u>-</u>	<u>7,284,794</u>	<u>6,356,666</u>	<u>928,128</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(23,137)	-	(23,137)	43,459	(66,596)
Fund balances, July 1	<u>23,137</u>	<u>-</u>	<u>23,137</u>	<u>23,137</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,596</u>	<u>\$ (66,596)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Emerson Middle School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,808,400	\$ (78,150)	\$ 2,730,250	\$ 2,646,750	\$ 83,500
Total regular programs - instruction	<u>2,808,400</u>	<u>(78,150)</u>	<u>2,730,250</u>	<u>2,646,750</u>	<u>83,500</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	18,233	-	18,233	8,900	9,333
General supplies	239,409	-	239,409	197,599	41,810
Textbooks	31,213	-	31,213	29,036	2,177
Other objects	7,610	-	7,610	700	6,910
Total regular programs - undistributed instruction	<u>296,465</u>	<u>-</u>	<u>296,465</u>	<u>236,235</u>	<u>60,230</u>
Total regular programs	<u>3,104,865</u>	<u>(78,150)</u>	<u>3,026,715</u>	<u>2,882,985</u>	<u>143,730</u>
Learning/language disabilities:					
Salaries of teachers	355,580	-	355,580	202,461	153,119
General supplies	8,715	-	8,715	8,711	4
Total learning/language disabilities	<u>364,295</u>	<u>-</u>	<u>364,295</u>	<u>211,172</u>	<u>153,123</u>
Resource room/resource center:					
Salaries of teachers	440,000	-	440,000	419,478	20,522
Other salaries for instruction	58,510	-	58,510	58,510	-
General supplies	7,044	-	7,044	3,811	3,233
Textbooks	3,000	-	3,000	3,000	-
Total resource room/resource center	<u>508,554</u>	<u>-</u>	<u>508,554</u>	<u>484,799</u>	<u>23,755</u>
Total special education - instruction	<u>872,849</u>	<u>-</u>	<u>872,849</u>	<u>695,971</u>	<u>176,878</u>
Bilingual education:					
Salaries of teachers	313,200	-	313,200	313,200	-
Other salaries for instruction	28,408	-	28,408	28,408	-
General supplies	26,884	-	26,884	13,452	13,432
Textbooks	3,300	-	3,300	3,300	-
Total bilingual education	<u>371,792</u>	<u>-</u>	<u>371,792</u>	<u>358,360</u>	<u>13,432</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	37,562	90	37,652	37,652	-
Other salaries for instruction	95,802	-	95,802	74,900	20,902
Purchased professional and technical services	2,592	-	2,592	-	2,592
Other supplemental/at-risk programs:					
Salaries of teachers	117	-	117	117	-
Other salaries for instruction	22,431	(90)	22,341	15,850	6,491
Other special schools:					
Salaries	151,838	-	151,838	-	151,838
General Supplies	19,480	-	19,480	6,608	12,872
Textbooks	3,500	-	3,500	1,434	2,066
Total other instructional	<u>333,322</u>	<u>-</u>	<u>333,322</u>	<u>136,561</u>	<u>196,761</u>
Total - instruction	<u>4,682,828</u>	<u>(78,150)</u>	<u>4,604,678</u>	<u>4,073,877</u>	<u>530,801</u>
Attendance and social work services:					
Salaries	61,092	-	61,092	61,092	-
Salaries of family support team	32,700	-	32,700	4,962	27,738
Family/parent liaison salary	28,392	-	28,392	27,266	1,126
Purchase professional & technical services	3,000	-	3,000	-	3,000
General supplies	12,923	-	12,923	8,011	4,912
Total attendance and social work services	<u>138,107</u>	<u>-</u>	<u>138,107</u>	<u>101,331</u>	<u>36,776</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Emerson Middle School</u>					
Health services:					
Salaries	\$ 167,953	\$ -	\$ 167,953	\$ 115,514	\$ 52,439
Salaries of social services coordinators	81,875	-	81,875	12,086	69,789
Supplies and materials	3,151	-	3,151	2,954	197
Total health services	<u>252,979</u>	<u>-</u>	<u>252,979</u>	<u>130,554</u>	<u>122,425</u>
Other support services - students-regular:					
Salaries of other professional staff	186,256	-	186,256	175,078	11,178
Salaries of secretarial and clerical assistants	32,966	-	32,966	32,966	-
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Supplies and materials	2,731	-	2,731	-	2,731
Total other support services - students-regular	<u>222,953</u>	<u>-</u>	<u>222,953</u>	<u>208,044</u>	<u>14,909</u>
Improvement of instructional services:					
Salaries of other professional staff	187,364	-	187,364	-	187,364
Salaries of secretarial and clerical assistants	150,033	-	150,033	7,797	142,236
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and materials	20,000	-	20,000	11,408	8,592
Other objects	1,500	-	1,500	440	1,060
Total improvement of instructional services	<u>360,897</u>	<u>-</u>	<u>360,897</u>	<u>19,645</u>	<u>341,252</u>
Educational media services/school library:					
Salaries	72,200	(21,388)	50,812	50,812	-
Salaries of technology coordinators	-	21,388	21,388	21,388	-
Purchased professional - technical services	21,446	-	21,446	7,500	13,946
Other purchased services (400-500 series)	2,160	-	2,160	-	2,160
Supplies and materials	154,562	78,150	232,712	114,880	117,832
Other objects	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>251,368</u>	<u>78,150</u>	<u>329,518</u>	<u>194,580</u>	<u>134,938</u>
Instruction staff training services:					
Other purchased professional services - educational	3,848	-	3,848	-	3,848
Other purchased professional services - technical	1,500	-	1,500	-	1,500
Total instruction staff training services	<u>5,348</u>	<u>-</u>	<u>5,348</u>	<u>-</u>	<u>5,348</u>
Support services - school administration:					
Salaries of principals/assistant principals	292,843	-	292,843	281,214	11,629
Salaries of secretarial and clerical assistants	156,916	-	156,916	150,660	6,256
Other professional and technical services	12,825	-	12,825	-	12,825
Other purchased services (400-500 series)	2,000	-	2,000	820	1,180
Supplies and materials	10,359	-	10,359	9,958	401
Total support services - school administration	<u>474,943</u>	<u>-</u>	<u>474,943</u>	<u>442,652</u>	<u>32,291</u>
Security:					
Salaries	189,644	-	189,644	182,167	7,477
General supplies	3,000	-	3,000	-	3,000
Total security	<u>192,644</u>	<u>-</u>	<u>192,644</u>	<u>182,167</u>	<u>10,477</u>
Unallocated employee benefits:					
Health benefits	1,630,200	-	1,630,200	1,630,200	-
Total unallocated employee benefits	<u>1,630,200</u>	<u>-</u>	<u>1,630,200</u>	<u>1,630,200</u>	<u>-</u>
Total undistributed expenditures	<u>3,529,439</u>	<u>78,150</u>	<u>3,607,589</u>	<u>2,909,173</u>	<u>698,416</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,212,267</u>	<u>-</u>	<u>8,212,267</u>	<u>6,983,050</u>	<u>1,229,217</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 6 - 8	4,446	-	4,446	-	4,446
Total equipment	<u>4,446</u>	<u>-</u>	<u>4,446</u>	<u>-</u>	<u>4,446</u>
TOTAL CAPITAL OUTLAY	<u>4,446</u>	<u>-</u>	<u>4,446</u>	<u>-</u>	<u>4,446</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Emerson Middle School</u>					
District-wide school based expenditures	\$ 8,216,713	\$ -	\$ 8,216,713	\$ 6,983,050	\$ 1,233,663
Other financing sources:					
Transfers in - contribution to school based budgeting	8,193,399	-	8,193,399	7,030,220	1,163,179
Total other financing sources	<u>8,193,399</u>	<u>-</u>	<u>8,193,399</u>	<u>7,030,220</u>	<u>1,163,179</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(23,314)	-	(23,314)	47,170	(70,484)
Fund balances, July 1	<u>23,314</u>	<u>-</u>	<u>23,314</u>	<u>23,314</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,484</u>	<u>\$ (70,484)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Thomas A. Edison</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 483,700	\$ -	\$ 483,700	\$ 322,450	\$ 161,250
Grades 1-5	2,420,595	-	2,420,595	2,406,531	14,064
Grades 6-8	683,983	-	683,983	611,995	71,988
Total regular programs - instruction	<u>3,588,278</u>	<u>-</u>	<u>3,588,278</u>	<u>3,340,976</u>	<u>247,302</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	478,038	-	478,038	395,167	82,871
Purchased professional - educational services	3,918	-	3,918	-	3,918
Other purchased services (400-500 series)	250	-	250	-	250
General supplies	228,460	-	228,460	170,622	57,838
Textbooks	40,000	-	40,000	13,724	26,276
Total regular programs - undistributed instruction	<u>750,666</u>	<u>-</u>	<u>750,666</u>	<u>579,513</u>	<u>171,153</u>
Total regular programs	<u>4,338,944</u>	<u>-</u>	<u>4,338,944</u>	<u>3,920,489</u>	<u>418,455</u>
Learning/language disabilities:					
Salaries of teachers	104,850	-	104,850	104,850	-
Other salaries for instruction	192,374	-	192,374	192,374	-
Other purchased services (400-500 series)	325	-	325	-	325
General supplies	7,475	-	7,475	2,547	4,928
Total learning/language disabilities	<u>305,024</u>	<u>-</u>	<u>305,024</u>	<u>299,771</u>	<u>5,253</u>
Resource room/resource center:					
Salaries of teachers	387,600	-	387,600	188,600	199,000
Other purchased services (400-500 series)	812	-	812	-	812
General supplies	10,000	-	10,000	1,475	8,525
Total resource room/resource center	<u>398,412</u>	<u>-</u>	<u>398,412</u>	<u>190,075</u>	<u>208,337</u>
Total special education - instruction	<u>703,436</u>	<u>-</u>	<u>703,436</u>	<u>489,846</u>	<u>213,590</u>
Bilingual education:					
Salaries of teachers	1,397,225	(130,000)	1,267,225	1,030,319	236,906
Other salaries for instruction	116,050	-	116,050	116,050	-
Purchased professional - educational services	6,400	-	6,400	-	6,400
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
General supplies	120,507	-	120,507	34,257	86,250
Textbooks	10,000	-	10,000	1,787	8,213
Total bilingual education	<u>1,652,182</u>	<u>(130,000)</u>	<u>1,522,182</u>	<u>1,182,413</u>	<u>339,769</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	23,772	-	23,772	23,772	-
Other salaries for instruction	41,240	-	41,240	40,774	466
Purchased professional and technical services	8,427	-	8,427	5,471	2,956
Other supplemental/at-risk programs:					
Salaries of teachers	22,509	-	22,509	22,509	-
Total other instructional	<u>95,948</u>	<u>-</u>	<u>95,948</u>	<u>92,526</u>	<u>3,422</u>
Total - instruction	<u>6,790,510</u>	<u>(130,000)</u>	<u>6,660,510</u>	<u>5,685,274</u>	<u>975,236</u>
Attendance and social work services:					
Salaries	149,878	-	149,878	143,449	6,429
Purchase professional & technical services	1,625	-	1,625	1,545	80
Other purchased services (400-500 series)	500	-	500	500	-
Supplies and materials	3,000	-	3,000	1,387	1,613
Total attendance and social work services	<u>155,003</u>	<u>-</u>	<u>155,003</u>	<u>146,881</u>	<u>8,122</u>
Health services:					
Salaries	111,640	-	111,640	101,634	10,006
Supplies and materials	4,000	-	4,000	1,071	2,929
Total health services	<u>115,640</u>	<u>-</u>	<u>115,640</u>	<u>102,705</u>	<u>12,935</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Thomas A. Edison</u>					
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	\$ 28,392	\$ -	\$ 28,392	\$ 28,392	\$ -
Purchased professional - educational services	1,500	-	1,500	812	688
Other purchased services (400-500 series)	250	-	250	-	250
Supplies and materials	1,500	-	1,500	-	1,500
Total other support services - students-regular	<u>31,642</u>	<u>-</u>	<u>31,642</u>	<u>29,204</u>	<u>2,438</u>
Improvement of instructional services:					
Salaries of other professional staff	126,696	-	126,696	4,791	121,905
Salaries of secretarial and clerical assistants	44,309	-	44,309	44,309	-
Purchased professional - educational services	1,000	-	1,000	-	1,000
Supplies and materials	38,500	-	38,500	4,163	34,337
Total improvement of instructional services	<u>210,505</u>	<u>-</u>	<u>210,505</u>	<u>53,263</u>	<u>157,242</u>
Educational media services/school library:					
Salaries	89,224	(30,299)	58,925	58,925	-
Salaries of technology coordinators	-	30,299	30,299	30,299	-
Other purchased services (400-500 series)	28,546	-	28,546	9,405	19,141
Supplies and materials	20,000	130,000	150,000	220	149,780
Total educational media services/school library	<u>137,770</u>	<u>130,000</u>	<u>267,770</u>	<u>98,849</u>	<u>168,921</u>
Support services - school administration:					
Salaries of principals/assistant principals	412,522	-	412,522	176,359	236,163
Salaries of secretarial and clerical assistants	69,596	-	69,596	67,803	1,793
Other professional and technical services	10,275	-	10,275	7,350	2,925
Other purchased services (400-500 series)	12,000	-	12,000	-	12,000
Supplies and materials	2,315	-	2,315	191	2,124
Other objects	5,590	-	5,590	2,166	3,424
Total support services - school administration	<u>512,298</u>	<u>-</u>	<u>512,298</u>	<u>253,869</u>	<u>258,429</u>
Security:					
Salaries	102,148	-	102,148	98,090	4,058
General supplies	3,000	-	3,000	-	3,000
Total security	<u>105,148</u>	<u>-</u>	<u>105,148</u>	<u>98,090</u>	<u>7,058</u>
Unallocated employee benefits:					
Health benefits	2,338,359	-	2,338,359	2,338,359	-
Total unallocated employee benefits	<u>2,338,359</u>	<u>-</u>	<u>2,338,359</u>	<u>2,338,359</u>	<u>-</u>
Total undistributed expenditures	<u>3,606,365</u>	<u>130,000</u>	<u>3,736,365</u>	<u>3,121,220</u>	<u>615,145</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>10,396,875</u>	<u>-</u>	<u>10,396,875</u>	<u>8,806,494</u>	<u>1,590,381</u>
District-wide school based expenditures	<u>10,396,875</u>	<u>-</u>	<u>10,396,875</u>	<u>8,806,494</u>	<u>1,590,381</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	10,382,742	-	10,382,742	8,855,064	1,527,678
Total other financing sources	<u>10,382,742</u>	<u>-</u>	<u>10,382,742</u>	<u>8,855,064</u>	<u>1,527,678</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(14,133)	-	(14,133)	48,570	(62,703)
Fund balances, July 1	<u>14,133</u>	<u>-</u>	<u>14,133</u>	<u>14,133</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,703</u>	<u>\$ (62,703)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Sara M. Gilmore</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 170,350	\$ -	\$ 170,350	\$ 120,650	\$ 49,700
Grades 1-5	1,099,080	-	1,099,080	991,243	107,837
Total regular programs - instruction	<u>1,269,430</u>	<u>-</u>	<u>1,269,430</u>	<u>1,111,893</u>	<u>157,537</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	187,500	-	187,500	159,600	27,900
Purchased professional - technical services	11,020	-	11,020	5,035	5,985
General supplies	81,381	-	81,381	77,289	4,092
Textbooks	10,000	-	10,000	9,722	278
Other objects	6,259	-	6,259	1,755	4,504
Total regular programs - undistributed instruction	<u>296,160</u>	<u>-</u>	<u>296,160</u>	<u>253,401</u>	<u>42,759</u>
Total regular programs	<u>1,565,590</u>	<u>-</u>	<u>1,565,590</u>	<u>1,365,294</u>	<u>200,296</u>
Learning/language disabilities:					
Salaries of teachers	135,900	-	135,900	135,900	-
Other salaries for instruction	50,560	-	50,560	2,384	48,176
Purchased professional - technical services	200	-	200	-	200
General supplies	4,100	-	4,100	4,100	-
Total learning/language disabilities	<u>190,760</u>	<u>-</u>	<u>190,760</u>	<u>142,384</u>	<u>48,376</u>
Resource room/resource center:					
Salaries of teachers	150,300	-	150,300	150,300	-
Other salaries for instruction	54,196	-	54,196	1,239	52,957
General supplies	3,300	-	3,300	3,188	112
Total resource room/resource center	<u>207,796</u>	<u>-</u>	<u>207,796</u>	<u>154,727</u>	<u>53,069</u>
Total special education - instruction	<u>398,556</u>	<u>-</u>	<u>398,556</u>	<u>297,111</u>	<u>101,445</u>
Bilingual education:					
Salaries of teachers	432,500	-	432,500	432,500	-
Other salaries for instruction	88,176	-	88,176	57,432	30,744
Purchased professional - technical services	4,800	-	4,800	1,876	2,924
General supplies	61,440	-	61,440	56,970	4,470
Textbooks	5,000	-	5,000	-	5,000
Total bilingual education	<u>591,916</u>	<u>-</u>	<u>591,916</u>	<u>548,778</u>	<u>43,138</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	63,089	-	63,089	46,016	17,073
Other salaries for instruction	71,580	-	71,580	68,261	3,319
Purchased professional and technical services	1,620	-	1,620	-	1,620
Other supplemental/at-risk programs:					
Salaries of teachers	15,572	-	15,572	15,572	-
Total other instructional	<u>151,861</u>	<u>-</u>	<u>151,861</u>	<u>129,849</u>	<u>22,012</u>
Total - instruction	<u>2,707,923</u>	<u>-</u>	<u>2,707,923</u>	<u>2,341,032</u>	<u>366,891</u>
Attendance and social work services:					
Salaries of family support team	61,778	-	61,778	49,466	12,312
Family/parent liaison salary	50,140	-	50,140	50,140	-
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	1,400	-	1,400	1,134	266
Total attendance and social work services	<u>113,518</u>	<u>-</u>	<u>113,518</u>	<u>100,740</u>	<u>12,778</u>
Health services:					
Salaries	68,128	-	68,128	68,128	-
Supplies and materials	1,100	-	1,100	-	1,100
Total health services	<u>69,228</u>	<u>-</u>	<u>69,228</u>	<u>68,128</u>	<u>1,100</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Sara M. Gilmore</u>					
Other support services - students-regular:					
Supplies and materials	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
Total other support services - students-regular	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	56,350	-	56,350	56,350	-
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	14,100	-	14,100	9,166	4,934
Other objects	3,838	-	3,838	1,671	2,167
Total improvement of instructional services	<u>74,488</u>	<u>-</u>	<u>74,488</u>	<u>67,187</u>	<u>7,301</u>
Educational media services/school library:					
Salaries	181,675	(17,094)	164,581	63,754	100,827
Salaries of technology coordinators	-	17,094	17,094	17,095	(1)
Purchased professional - technical services	2,500	-	2,500	-	2,500
Supplies and materials	9,300	-	9,300	8,000	1,300
Total educational media services/school library	<u>193,475</u>	<u>-</u>	<u>193,475</u>	<u>88,849</u>	<u>104,626</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Total instruction staff training services	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	250,220	-	250,220	240,133	10,087
Salaries of secretarial and clerical assistants	79,797	-	79,797	78,726	1,071
Other purchased services (400-500 series)	7,000	-	7,000	-	7,000
Supplies and materials	2,645	-	2,645	1,766	879
Total support services - school administration	<u>339,662</u>	<u>-</u>	<u>339,662</u>	<u>320,625</u>	<u>19,037</u>
Security:					
Salaries	-	55,862	55,862	53,649	2,213
General supplies	-	1,000	1,000	1,000	-
Total security	<u>-</u>	<u>56,862</u>	<u>56,862</u>	<u>54,649</u>	<u>2,213</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,630	-	6,630	1,980	4,650
Total student transportation services	<u>6,630</u>	<u>-</u>	<u>6,630</u>	<u>1,980</u>	<u>4,650</u>
Unallocated employee benefits:					
Health benefits	986,160	-	986,160	986,160	-
Total unallocated employee benefits	<u>986,160</u>	<u>-</u>	<u>986,160</u>	<u>986,160</u>	<u>-</u>
Total undistributed expenditures	<u>1,846,023</u>	<u>-</u>	<u>1,846,023</u>	<u>1,691,318</u>	<u>154,705</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,553,946</u>	<u>-</u>	<u>4,553,946</u>	<u>4,032,350</u>	<u>521,596</u>
District-wide school based expenditures	<u>4,553,946</u>	<u>-</u>	<u>4,553,946</u>	<u>4,032,350</u>	<u>521,596</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	4,530,645	-	4,530,645	4,035,317	495,328
Total other financing sources	<u>4,530,645</u>	<u>-</u>	<u>4,530,645</u>	<u>4,035,317</u>	<u>495,328</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (23,301)</u>	<u>\$ -</u>	<u>\$ (23,301)</u>	<u>\$ 2,967</u>	<u>\$ (26,268)</u>
Fund balances, July 1	<u>23,301</u>	<u>-</u>	<u>23,301</u>	<u>23,301</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,268</u>	<u>\$ (26,268)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Hudson</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 317,400	\$ -	\$ 317,400	\$ 253,650	\$ 63,750
Grades 1-5	1,488,300	(77,000)	1,411,300	1,263,542	147,758
Total regular programs - instruction	<u>1,805,700</u>	<u>(77,000)</u>	<u>1,728,700</u>	<u>1,517,192</u>	<u>211,508</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	269,656	-	269,656	263,607	6,049
General supplies	95,716	-	95,716	95,166	550
Textbooks	9,410	-	9,410	9,408	2
Other objects	6,638	-	6,638	4,710	1,928
Total regular programs - undistributed instruction	<u>381,420</u>	<u>-</u>	<u>381,420</u>	<u>372,891</u>	<u>8,529</u>
Total regular programs	<u>2,187,120</u>	<u>(77,000)</u>	<u>2,110,120</u>	<u>1,890,083</u>	<u>220,037</u>
Multiple disabilities:					
Salaries of teachers	136,582	-	136,582	-	136,582
Other salaries for instruction	23,400	-	23,400	18,378	5,022
Other objects	171	-	171	170	1
Total multiple disabilities	<u>160,153</u>	<u>-</u>	<u>160,153</u>	<u>18,548</u>	<u>141,605</u>
Resource room/resource center:					
Salaries of teachers	142,300	-	142,300	142,300	-
General supplies	1,044	-	1,044	1,043	1
Textbooks	750	-	750	691	59
Total resource room/resource center	<u>144,094</u>	<u>-</u>	<u>144,094</u>	<u>144,034</u>	<u>60</u>
Total special education - instruction	<u>304,247</u>	<u>-</u>	<u>304,247</u>	<u>162,582</u>	<u>141,665</u>
Bilingual education:					
Salaries of teachers	436,350	-	436,350	373,350	63,000
Other salaries for instruction	45,660	-	45,660	45,660	-
Other purchased services (400-500 series)	6,887	(389)	6,498	1,794	4,704
General supplies	100,758	-	100,758	94,257	6,501
Textbooks	6,000	-	6,000	5,992	8
Other objects	3,253	-	3,253	3,253	-
Total bilingual education	<u>598,908</u>	<u>(389)</u>	<u>598,519</u>	<u>524,306</u>	<u>74,213</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	16,580	-	16,580	16,155	425
Other salaries for instruction	47,040	-	47,040	44,201	2,839
Purchased professional and technical services	3,100	-	3,100	-	3,100
Other supplemental/at-risk programs:					
Salaries of teachers	11,563	-	11,563	4,535	7,028
Total other instructional	<u>78,283</u>	<u>-</u>	<u>78,283</u>	<u>64,891</u>	<u>13,392</u>
Total - instruction	<u>3,168,558</u>	<u>(77,389)</u>	<u>3,091,169</u>	<u>2,641,862</u>	<u>449,307</u>
Attendance and social work services:					
Salaries	138,948	(102,376)	36,572	35,042	1,530
Family/parent liaison salary	-	102,376	102,376	73,677	28,699
Supplies and materials	1,637	-	1,637	957	680
Total attendance and social work services	<u>140,585</u>	<u>-</u>	<u>140,585</u>	<u>109,676</u>	<u>30,909</u>
Health services:					
Salaries	57,878	-	57,878	57,878	-
Supplies and materials	1,218	-	1,218	773	445
Total health services	<u>59,096</u>	<u>-</u>	<u>59,096</u>	<u>58,651</u>	<u>445</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Hudson</u>					
Other support services - students-regular:					
Other purchased services (400-500 series)	\$ 2,916	\$ -	\$ 2,916	\$ 2,916	\$ -
Supplies and materials	3,155	-	3,155	1,181	1,974
Total other support services - students-regular	<u>6,071</u>	<u>-</u>	<u>6,071</u>	<u>4,097</u>	<u>1,974</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	64,790	-	64,790	64,790	-
Supplies and materials	10,000	-	10,000	8,273	1,727
Total improvement of instructional services	<u>74,790</u>	<u>-</u>	<u>74,790</u>	<u>73,063</u>	<u>1,727</u>
Educational media services/school library:					
Salaries	51,385	(14,286)	37,099	37,099	-
Salaries of technology coordinators	-	14,286	14,286	14,274	12
Purchased professional - technical services	4,600	-	4,600	35	4,565
Other purchased services (400-500 series)	4,532	-	4,532	4,165	367
Supplies and materials	15,306	77,000	92,306	13,070	79,236
Total educational media services/school library	<u>75,823</u>	<u>77,000</u>	<u>152,823</u>	<u>68,643</u>	<u>84,180</u>
Instruction staff training services:					
Other purchased services (400-500 series)	5,800	-	5,800	1,613	4,187
Other objects	109	-	109	-	109
Total instruction staff training services	<u>5,909</u>	<u>-</u>	<u>5,909</u>	<u>1,613</u>	<u>4,296</u>
Support services - school administration:					
Salaries of principals/assistant principals	228,660	-	228,660	219,783	8,877
Salaries of secretarial and clerical assistants	91,000	-	91,000	88,884	2,116
Other professional and technical services	15,300	(8,996)	6,304	6,147	157
Supplies and materials	7,446	-	7,446	7,446	-
Other objects	642	9,385	10,027	1,175	8,852
Total support services - school administration	<u>343,048</u>	<u>389</u>	<u>343,437</u>	<u>323,435</u>	<u>20,002</u>
Security:					
Salaries	136,292	-	136,292	130,819	5,473
General supplies	590	-	590	282	308
Total security	<u>136,882</u>	<u>-</u>	<u>136,882</u>	<u>131,101</u>	<u>5,781</u>
Unallocated employee benefits:					
Health benefits	1,253,370	-	1,253,370	1,253,370	-
Total unallocated employee benefits	<u>1,253,370</u>	<u>-</u>	<u>1,253,370</u>	<u>1,253,370</u>	<u>-</u>
Total undistributed expenditures	<u>2,095,574</u>	<u>77,389</u>	<u>2,172,963</u>	<u>2,023,649</u>	<u>149,314</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>5,264,132</u>	<u>-</u>	<u>5,264,132</u>	<u>4,665,511</u>	<u>598,621</u>
District-wide school based expenditures	<u>5,264,132</u>	<u>-</u>	<u>5,264,132</u>	<u>4,665,511</u>	<u>598,621</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	5,246,578	-	5,246,578	4,686,116	560,462
Total other financing sources	<u>5,246,578</u>	<u>-</u>	<u>5,246,578</u>	<u>4,686,116</u>	<u>560,462</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(17,554)</u>	<u>-</u>	<u>(17,554)</u>	<u>20,605</u>	<u>(38,159)</u>
Fund balances, July 1	<u>17,554</u>	<u>-</u>	<u>17,554</u>	<u>17,554</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,159</u>	<u>\$ (38,159)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Robert Waters</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 220,550	\$ -	\$ 220,550	\$ 111,600	\$ 108,950
Grades 1-5	2,710,742	(240,000)	2,470,742	2,173,035	297,707
Grades 6-8	657,600	-	657,600	652,000	5,600
Total regular programs - instruction	<u>3,588,892</u>	<u>(240,000)</u>	<u>3,348,892</u>	<u>2,936,635</u>	<u>412,257</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	162,054	-	162,054	120,210	41,844
General supplies	300,649	-	300,649	162,466	138,183
Total regular programs - undistributed instruction	<u>462,703</u>	<u>-</u>	<u>462,703</u>	<u>282,676</u>	<u>180,027</u>
Total regular programs	<u>4,051,595</u>	<u>(240,000)</u>	<u>3,811,595</u>	<u>3,219,311</u>	<u>592,284</u>
Learning/language disabilities:					
Salaries of teachers	202,900	-	202,900	202,900	-
Other salaries for instruction	152,138	-	152,138	152,138	-
General supplies	7,000	-	7,000	4,483	2,517
Total learning/language disabilities	<u>362,038</u>	<u>-</u>	<u>362,038</u>	<u>359,521</u>	<u>2,517</u>
Resource room/resource center:					
Salaries of teachers	314,050	-	314,050	314,050	-
General supplies	5,000	-	5,000	4,597	403
Total resource room/resource center	<u>319,050</u>	<u>-</u>	<u>319,050</u>	<u>318,647</u>	<u>403</u>
Total special education - instruction	<u>681,088</u>	<u>-</u>	<u>681,088</u>	<u>678,168</u>	<u>2,920</u>
Bilingual education:					
Salaries of teachers	623,570	-	623,570	377,288	246,282
Other salaries for instruction	27,496	-	27,496	27,496	-
General supplies	53,000	-	53,000	47,723	5,277
Total bilingual education	<u>704,066</u>	<u>-</u>	<u>704,066</u>	<u>452,507</u>	<u>251,559</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	35,815	-	35,815	35,039	776
Other salaries for instruction	66,760	-	66,760	16,690	50,070
Purchased professional and technical services	3,774	-	3,774	1,620	2,154
Other supplemental/at-risk programs:					
Salaries of teachers	6,075	-	6,075	3,030	3,045
Total other instructional	<u>112,424</u>	<u>-</u>	<u>112,424</u>	<u>56,379</u>	<u>56,045</u>
Total - instruction	<u>5,549,173</u>	<u>(240,000)</u>	<u>5,309,173</u>	<u>4,406,365</u>	<u>902,808</u>
Attendance and social work services:					
Salaries	46,008	(44,152)	1,856	1,856	-
Salaries of family support team	138,456	1,200	139,656	139,656	-
Family/parent liaison salary	68,650	41,173	109,823	108,710	1,113
Total attendance and social work services	<u>253,114</u>	<u>(1,779)</u>	<u>251,335</u>	<u>250,222</u>	<u>1,113</u>
Health services:					
Salaries of social services coordinators	55,878	375	56,253	56,253	-
Supplies and materials	1,528	-	1,528	-	1,528
Total health services	<u>57,406</u>	<u>375</u>	<u>57,781</u>	<u>56,253</u>	<u>1,528</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	112,830	1,404	114,234	114,234	-
Supplies and materials	18,000	-	18,000	15,889	2,111
Other objects	244	-	244	237	7
Total improvement of instructional services	<u>131,074</u>	<u>1,404</u>	<u>132,478</u>	<u>130,360</u>	<u>2,118</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Robert Waters					
Educational media services/school library:					
Salaries	\$ 111,372	\$ -	\$ 111,372	\$ 111,372	\$ -
Salaries of technology coordinators	16,722	-	16,722	13,817	2,905
Purchased professional - technical services	9,688	-	9,688	7,999	1,689
Other purchased services (400-500 series)	4,000	-	4,000	3,665	335
Supplies and materials	8,000	240,000	248,000	6,813	241,187
Total educational media services/school library	<u>149,782</u>	<u>240,000</u>	<u>389,782</u>	<u>143,666</u>	<u>246,116</u>
Instruction staff training services:					
Other purchased professional services - educational	15,000	-	15,000	-	15,000
Other purchased professional services - technical	1,500	-	1,500	645	855
Total instruction staff training services	<u>16,500</u>	<u>-</u>	<u>16,500</u>	<u>645</u>	<u>15,855</u>
Support services - school administration:					
Salaries of principals/assistant principals	433,192	-	433,192	286,181	147,011
Salaries of secretarial and clerical assistants	49,280	-	49,280	47,417	1,863
Other purchased services (400-500 series)	18,000	-	18,000	-	18,000
Supplies and materials	2,000	-	2,000	373	1,627
Total support services - school administration	<u>502,472</u>	<u>-</u>	<u>502,472</u>	<u>333,971</u>	<u>168,501</u>
Security:					
Salaries	-	158,684	158,684	152,440	6,244
Total security	<u>-</u>	<u>158,684</u>	<u>158,684</u>	<u>152,440</u>	<u>6,244</u>
Unallocated employee benefits:					
Health benefits	1,892,920	-	1,892,920	1,892,920	-
Total unallocated employee benefits	<u>1,892,920</u>	<u>-</u>	<u>1,892,920</u>	<u>1,892,920</u>	<u>-</u>
Total undistributed expenditures	<u>3,161,952</u>	<u>240,000</u>	<u>3,401,952</u>	<u>2,960,477</u>	<u>441,475</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,711,125</u>	<u>-</u>	<u>8,711,125</u>	<u>7,366,842</u>	<u>1,344,283</u>
District-wide school based expenditures	<u>8,711,125</u>	<u>-</u>	<u>8,711,125</u>	<u>7,366,842</u>	<u>1,344,283</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	8,693,027	-	8,693,027	7,408,203	1,284,824
Total other financing sources	<u>8,693,027</u>	<u>-</u>	<u>8,693,027</u>	<u>7,408,203</u>	<u>1,284,824</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(18,098)	-	(18,098)	41,361	(59,459)
Fund balances, July 1	<u>18,098</u>	<u>-</u>	<u>18,098</u>	<u>18,098</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,459</u>	<u>\$ (59,459)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Jefferson</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 282,400	\$ (28,000)	\$ 254,400	\$ 229,550	\$ 24,850
Grades 1-5	731,470	(20,000)	711,470	711,103	367
Total regular programs - instruction	<u>1,013,870</u>	<u>(48,000)</u>	<u>965,870</u>	<u>940,653</u>	<u>25,217</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	63,798	-	63,798	63,798	-
Purchased professional - technical services	2,140	-	2,140	-	2,140
General supplies	51,993	-	51,993	50,530	1,463
Textbooks	6,865	-	6,865	6,718	147
Other objects	3,500	-	3,500	493	3,007
Total regular programs - undistributed instruction	<u>128,296</u>	<u>-</u>	<u>128,296</u>	<u>121,539</u>	<u>6,757</u>
Total regular programs	<u>1,142,166</u>	<u>(48,000)</u>	<u>1,094,166</u>	<u>1,062,192</u>	<u>31,974</u>
Learning/language disabilities:					
Salaries of teachers	157,350	-	157,350	157,350	-
Other salaries for instruction	178,858	-	178,858	141,426	37,432
General supplies	20,404	-	20,404	19,789	615
Textbooks	2,325	-	2,325	2,325	-
Total learning/language disabilities	<u>358,937</u>	<u>-</u>	<u>358,937</u>	<u>320,890</u>	<u>38,047</u>
Resource room/resource center:					
Salaries of teachers	376,800	-	376,800	376,800	-
Other salaries for instruction	24,789	-	24,789	24,789	-
General supplies	12,813	-	12,813	12,137	676
Textbooks	1,000	-	1,000	858	142
Total resource room/resource center	<u>415,402</u>	<u>-</u>	<u>415,402</u>	<u>414,584</u>	<u>818</u>
Autism:					
Salaries of teachers	55,100	-	55,100	55,100	-
Other salaries for instruction	77,300	(38,000)	39,300	20,583	18,717
General supplies	2,184	-	2,184	2,095	89
Textbooks	3,029	-	3,029	688	2,341
Total autism	<u>137,613</u>	<u>(38,000)</u>	<u>99,613</u>	<u>78,466</u>	<u>21,147</u>
Total special education - instruction	<u>911,952</u>	<u>(38,000)</u>	<u>873,952</u>	<u>813,940</u>	<u>60,012</u>
Bilingual education:					
Salaries of teachers	285,900	-	285,900	256,442	29,458
Other salaries for instruction	75,233	-	75,233	20,014	55,219
Other purchased services (400-500 series)	1,904	-	1,904	904	1,000
General supplies	13,506	-	13,506	12,275	1,231
Textbooks	3,572	-	3,572	3,512	60
Total bilingual education	<u>380,115</u>	<u>-</u>	<u>380,115</u>	<u>293,147</u>	<u>86,968</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	21,502	-	21,502	21,502	-
Other salaries for instruction	30,800	-	30,800	30,800	-
Purchased professional and technical services	2,808	-	2,808	3,072	(264)
Other supplemental/at-risk programs:					
Salaries of teachers	24,544	-	24,544	24,544	-
Total other instructional	<u>79,654</u>	<u>-</u>	<u>79,654</u>	<u>79,918</u>	<u>(264)</u>
Total - instruction	<u>2,513,887</u>	<u>(86,000)</u>	<u>2,427,887</u>	<u>2,249,197</u>	<u>178,690</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Jefferson</u>					
Attendance and social work services:					
Salary drop out prevention officer	\$ 31,625	\$ -	\$ 31,625	\$ 31,625	\$ -
Salaries of family support team	60,017	38,000	98,017	98,017	-
Family/parent liaison salary	33,200	-	33,200	33,200	-
Supplies and materials	1,019	-	1,019	856	163
Total attendance and social work services	<u>125,861</u>	<u>38,000</u>	<u>163,861</u>	<u>163,698</u>	<u>163</u>
Health services:					
Salaries	188,952	-	188,952	188,952	-
Supplies and materials	1,460	-	1,460	1,403	57
Total health services	<u>190,412</u>	<u>-</u>	<u>190,412</u>	<u>190,355</u>	<u>57</u>
Improvement of instructional services:					
Supplies and materials	15,000	-	15,000	1,999	13,001
Total improvement of instructional services	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>1,999</u>	<u>13,001</u>
Educational media services/school library:					
Salaries	14,107	(13,512)	595	595	-
Salaries of technology coordinators	-	13,512	13,512	13,512	-
Supplies and materials	3,000	-	3,000	-	3,000
Total educational media services/school library	<u>17,107</u>	<u>-</u>	<u>17,107</u>	<u>14,107</u>	<u>3,000</u>
Instruction staff training services:					
Supplies and materials	24,836	48,000	72,836	19,855	52,981
Total instruction staff training services	<u>24,836</u>	<u>48,000</u>	<u>72,836</u>	<u>19,855</u>	<u>52,981</u>
Support services - school administration:					
Salaries of principals/assistant principals	161,067	(1,691)	159,376	150,350	9,026
Salaries of secretarial and clerical assistants	182,707	1,691	184,398	184,398	-
Other professional and technical services	10,614	-	10,614	3,089	7,525
Other purchased services (400-500 series)	20,837	-	20,837	18,914	1,923
Supplies and materials	12,637	-	12,637	11,676	961
Total support services - school administration	<u>387,862</u>	<u>-</u>	<u>387,862</u>	<u>368,427</u>	<u>19,435</u>
Security:					
Salaries	112,624	-	112,624	112,624	-
Total security	<u>112,624</u>	<u>-</u>	<u>112,624</u>	<u>112,624</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,039,270	-	1,039,270	1,039,270	-
Total unallocated employee benefits	<u>1,039,270</u>	<u>-</u>	<u>1,039,270</u>	<u>1,039,270</u>	<u>-</u>
Total undistributed expenditures	<u>1,912,972</u>	<u>86,000</u>	<u>1,998,972</u>	<u>1,910,335</u>	<u>88,637</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,426,859</u>	<u>-</u>	<u>4,426,859</u>	<u>4,159,532</u>	<u>267,327</u>
District-wide school based expenditures	<u>4,426,859</u>	<u>-</u>	<u>4,426,859</u>	<u>4,159,532</u>	<u>267,327</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	4,379,774	-	4,379,774	4,136,584	243,190
Total other financing sources	<u>4,379,774</u>	<u>-</u>	<u>4,379,774</u>	<u>4,136,584</u>	<u>243,190</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(47,085)	-	(47,085)	(22,948)	(24,137)
Fund balances, July 1	<u>47,085</u>	<u>-</u>	<u>47,085</u>	<u>47,085</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,137</u>	<u>\$ (24,137)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Washington</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 318,350	\$ -	\$ 318,350	\$ 110,600	\$ 207,750
Grades 1-5	1,090,775	-	1,090,775	1,090,775	-
Grades 6-8	663,725	-	663,725	636,485	27,240
Total regular programs - instruction	<u>2,072,850</u>	<u>-</u>	<u>2,072,850</u>	<u>1,837,860</u>	<u>234,990</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	192,752	-	192,752	170,652	22,100
Other purchased services (400-500 series)	6,500	-	6,500	-	6,500
General supplies	164,055	-	164,055	106,472	57,583
Textbooks	18,000	-	18,000	16,912	1,088
Total regular programs - undistributed instruction	<u>381,307</u>	<u>-</u>	<u>381,307</u>	<u>294,036</u>	<u>87,271</u>
Total regular programs	<u>2,454,157</u>	<u>-</u>	<u>2,454,157</u>	<u>2,131,896</u>	<u>322,261</u>
Multiple disabilities:					
Salaries of teachers	118,550	-	118,550	118,550	-
Other salaries for instruction	100,518	-	100,518	100,518	-
General supplies	7,500	-	7,500	4,788	2,712
Other objects	2,200	-	2,200	-	2,200
Total multiple disabilities	<u>228,768</u>	<u>-</u>	<u>228,768</u>	<u>223,856</u>	<u>4,912</u>
Resource room/resource center:					
Salaries of teachers	485,950	-	485,950	485,950	-
General supplies	8,540	-	8,540	6,366	2,174
Textbooks	1,200	-	1,200	917	283
Total resource room/resource center	<u>495,690</u>	<u>-</u>	<u>495,690</u>	<u>493,233</u>	<u>2,457</u>
Total special education - instruction	<u>724,458</u>	<u>-</u>	<u>724,458</u>	<u>717,089</u>	<u>7,369</u>
Bilingual education:					
Salaries of teachers	1,280,300	-	1,280,300	1,280,300	-
Other salaries for instruction	118,752	-	118,752	118,752	-
Other purchased services (400-500 series)	5,016	-	5,016	16	5,000
General supplies	82,720	-	82,720	38,380	44,340
Textbooks	4,000	-	4,000	770	3,230
Total bilingual education	<u>1,490,788</u>	<u>-</u>	<u>1,490,788</u>	<u>1,438,218</u>	<u>52,570</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	22,395	-	22,395	19,821	2,574
Other salaries for instruction	69,971	-	69,971	64,191	5,780
Purchased professional and technical services	1,728	-	1,728	-	1,728
Other supplemental/at-risk programs:					
Salaries of teachers	1,400	-	1,400	1,375	25
Total other instructional	<u>95,494</u>	<u>-</u>	<u>95,494</u>	<u>85,387</u>	<u>10,107</u>
Total - instruction	<u>4,764,897</u>	<u>-</u>	<u>4,764,897</u>	<u>4,372,590</u>	<u>392,307</u>
Attendance and social work services:					
Salaries	123,341	(118,461)	4,880	4,880	-
Salaries of family support team	-	71,373	71,373	71,293	80
Family/parent liaison salary	-	47,088	47,088	47,088	-
Supplies and materials	1,000	-	1,000	449	551
Total attendance and social work services	<u>124,341</u>	<u>-</u>	<u>124,341</u>	<u>123,710</u>	<u>631</u>
Health services:					
Salaries	130,174	(104,383)	25,791	25,792	(1)
Salaries of social services coordinators	-	104,383	104,383	103,885	498
Supplies and materials	2,055	-	2,055	1,630	425
Total health services	<u>132,229</u>	<u>-</u>	<u>132,229</u>	<u>131,307</u>	<u>922</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Washington</u>					
Other support services - students-regular:					
Purchased professional - educational services	\$ 2,500	\$ -	\$ 2,500	\$ 943	\$ 1,557
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>943</u>	<u>2,057</u>
Improvement of instructional services:					
Salaries of other professional staff	126,146	(120,972)	5,174	5,174	-
Other salaries for instruction	-	120,972	120,972	15,521	105,451
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Supplies and materials	38,250	-	38,250	-	38,250
Total improvement of instructional services	<u>165,396</u>	<u>-</u>	<u>165,396</u>	<u>20,695</u>	<u>144,701</u>
Educational media services/school library:					
Salaries	124,620	(17,094)	107,526	92,664	14,862
Salaries of technology coordinators	-	17,094	17,094	17,094	-
Purchased professional - technical services	12,000	-	12,000	5,000	7,000
Other purchased services (400-500 series)	10,895	-	10,895	3,185	7,710
Supplies and materials	17,651	-	17,651	9,147	8,504
Total educational media services/school library	<u>165,166</u>	<u>-</u>	<u>165,166</u>	<u>127,090</u>	<u>38,076</u>
Instruction staff training services:					
Other purchased professional services - educational	10,000	-	10,000	-	10,000
Total instruction staff training services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	379,193	-	379,193	298,756	80,437
Salaries of secretarial and clerical assistants	135,700	-	135,700	132,921	2,779
Other professional and technical services	6,000	-	6,000	-	6,000
Other purchased services (400-500 series)	2,500	-	2,500	-	2,500
Supplies and materials	2,697	-	2,697	2,213	484
Other objects	2,100	-	2,100	-	2,100
Total support services - school administration	<u>528,190</u>	<u>-</u>	<u>528,190</u>	<u>433,890</u>	<u>94,300</u>
Security:					
Salaries	166,760	-	166,760	160,284	6,476
General supplies	2,250	-	2,250	-	2,250
Total security	<u>169,010</u>	<u>-</u>	<u>169,010</u>	<u>160,284</u>	<u>8,726</u>
Unallocated employee benefits:					
Health benefits	1,712,910	-	1,712,910	1,712,910	-
Total unallocated employee benefits	<u>1,712,910</u>	<u>-</u>	<u>1,712,910</u>	<u>1,712,910</u>	<u>-</u>
Total undistributed expenditures	<u>3,010,242</u>	<u>-</u>	<u>3,010,242</u>	<u>2,710,829</u>	<u>299,413</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,775,139</u>	<u>-</u>	<u>7,775,139</u>	<u>7,083,419</u>	<u>691,720</u>
District-wide school based expenditures	<u>7,775,139</u>	<u>-</u>	<u>7,775,139</u>	<u>7,083,419</u>	<u>691,720</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	\$ 7,759,546	\$ -	\$ 7,759,546	\$ 7,095,310	\$ 664,236
Total other financing sources	<u>7,759,546</u>	<u>-</u>	<u>7,759,546</u>	<u>7,095,310</u>	<u>664,236</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(15,593)	-	(15,593)	11,891	(27,484)
Fund balances, July 1	<u>15,593</u>	<u>-</u>	<u>15,593</u>	<u>15,593</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,484</u>	<u>\$ (27,484)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Roosevelt</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 341,900	\$ -	\$ 341,900	\$ 327,627	\$ 14,273
Grades 1-5	1,003,600	(20,000)	983,600	983,600	-
Grades 6-8	556,250	-	556,250	535,105	21,145
Total regular programs - instruction	<u>1,901,750</u>	<u>(20,000)</u>	<u>1,881,750</u>	<u>1,846,332</u>	<u>35,418</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	356,200	-	356,200	253,024	103,176
Purchased professional - technical services	11,040	-	11,040	-	11,040
Other purchased services (400-500 series)	1,500	-	1,500	-	1,500
General supplies	118,587	-	118,587	105,179	13,408
Textbooks	12,700	-	12,700	8,596	4,104
Other objects	3,000	-	3,000	-	3,000
Total regular programs - undistributed instruction	<u>503,027</u>	<u>-</u>	<u>503,027</u>	<u>366,799</u>	<u>136,228</u>
Total regular programs	<u>2,404,777</u>	<u>(20,000)</u>	<u>2,384,777</u>	<u>2,213,131</u>	<u>171,646</u>
Multiple disabilities:					
Salaries of teachers	148,100	-	148,100	142,000	6,100
Other salaries for instruction	48,338	-	48,338	48,338	-
Purchased professional - technical services	690	-	690	455	235
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	12,071	-	12,071	9,346	2,725
Textbooks	1,000	-	1,000	976	24
Total multiple disabilities	<u>210,324</u>	<u>-</u>	<u>210,324</u>	<u>201,115</u>	<u>9,209</u>
Resource room/resource center:					
Salaries of teachers	127,900	-	127,900	127,900	-
Purchased professional - technical services	247	-	247	-	247
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	6,505	-	6,505	4,647	1,858
Textbooks	800	-	800	-	800
Total resource room/resource center	<u>135,577</u>	<u>-</u>	<u>135,577</u>	<u>132,547</u>	<u>3,030</u>
Total special education - instruction	<u>345,901</u>	<u>-</u>	<u>345,901</u>	<u>333,662</u>	<u>12,239</u>
Bilingual education:					
Salaries of teachers	1,028,650	-	1,028,650	1,009,426	19,224
Other salaries for instruction	106,682	-	106,682	106,682	-
Purchased professional - educational services	2,000	-	2,000	640	1,360
Purchased professional - technical services	9,680	-	9,680	-	9,680
Other purchased services (400-500 series)	625	-	625	-	625
General supplies	170,355	-	170,355	121,169	49,186
Textbooks	21,560	-	21,560	16,053	5,507
Total bilingual education	<u>1,339,552</u>	<u>-</u>	<u>1,339,552</u>	<u>1,253,970</u>	<u>85,582</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	33,350	-	33,350	31,665	1,685
Other salaries for instruction	12,920	50,000	62,920	62,920	-
Purchased professional and technical services	5,303	-	5,303	966	4,337
Other supplemental/at-risk programs:					
Salaries of teachers	11,470	-	11,470	7,699	3,771
Total other instructional	<u>63,043</u>	<u>50,000</u>	<u>113,043</u>	<u>103,250</u>	<u>9,793</u>
Total - instruction	<u>4,153,273</u>	<u>30,000</u>	<u>4,183,273</u>	<u>3,904,013</u>	<u>279,260</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Roosevelt</u>					
Attendance and social work services:					
Salaries	\$ 62,590	\$ -	\$ 62,590	\$ 62,590	\$ -
Salaries of family support team	98,178	-	98,178	98,178	-
Family/parent liaison salary	40,704	-	40,704	40,704	-
Other purchased services (400-500 series)	800	-	800	-	800
Supplies and materials	3,000	-	3,000	1,699	1,301
Other objects	240	-	240	220	20
Total attendance and social work services	<u>205,512</u>	<u>-</u>	<u>205,512</u>	<u>203,391</u>	<u>2,121</u>
Health services:					
Salaries	79,778	-	79,778	79,778	-
Salaries of social services coordinators	148,900	-	148,900	4,214	144,686
Supplies and materials	2,500	-	2,500	1,172	1,328
Total health services	<u>231,178</u>	<u>-</u>	<u>231,178</u>	<u>85,164</u>	<u>146,014</u>
Other support services - students-regular:					
Salaries of other professional staff	120,271	-	120,271	21,070	99,201
Salaries of secretarial and clerical assistants	33,480	-	33,480	20,088	13,392
Total other support services - students-regular	<u>153,751</u>	<u>-</u>	<u>153,751</u>	<u>41,158</u>	<u>112,593</u>
Improvement of instructional services:					
Supplies and materials	40,000	-	40,000	23,950	16,050
Total improvement of instructional services	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>23,950</u>	<u>16,050</u>
Educational media services/school library:					
Salaries	100,900	-	100,900	100,900	-
Salaries of technology coordinators	25,783	-	25,783	25,063	720
Purchased professional - technical services	15,705	-	15,705	9,565	6,140
Supplies and materials	4,000	-	4,000	2,274	1,726
Total educational media services/school library	<u>146,388</u>	<u>-</u>	<u>146,388</u>	<u>137,802</u>	<u>8,586</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	340	4,660
Total instruction staff training services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>340</u>	<u>4,660</u>
Support services - school administration:					
Salaries of principals/assistant principals	427,449	(30,000)	397,449	250,398	147,051
Salaries of secretarial and clerical assistants	198,883	-	198,883	133,964	64,919
Other professional and technical services	16,240	-	16,240	3,179	13,061
Other purchased services (400-500 series)	450	-	450	450	-
Supplies and materials	1,604	-	1,604	956	648
Other objects	750	-	750	-	750
Total support services - school administration	<u>645,376</u>	<u>(30,000)</u>	<u>615,376</u>	<u>388,947</u>	<u>226,429</u>
Security:					
Salaries	120,446	-	120,446	115,584	4,862
General supplies	1,000	-	1,000	450	550
Total security	<u>121,446</u>	<u>-</u>	<u>121,446</u>	<u>116,034</u>	<u>5,412</u>
Unallocated employee benefits:					
Health benefits	1,591,860	-	1,591,860	1,591,860	-
Total unallocated employee benefits	<u>1,591,860</u>	<u>-</u>	<u>1,591,860</u>	<u>1,591,860</u>	<u>-</u>
Total undistributed expenditures	<u>3,140,511</u>	<u>(30,000)</u>	<u>3,110,511</u>	<u>2,588,646</u>	<u>521,865</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,293,784</u>	<u>-</u>	<u>7,293,784</u>	<u>6,492,659</u>	<u>801,125</u>
District-wide school based expenditures	<u>7,293,784</u>	<u>-</u>	<u>7,293,784</u>	<u>6,492,659</u>	<u>801,125</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Roosevelt</u>					
Other financing sources:					
Transfers in - contribution to school based budgeting	\$ 7,275,020	\$ -	\$ 7,275,020	\$ 6,518,554	\$ 756,466
Total other financing sources	<u>7,275,020</u>	<u>-</u>	<u>7,275,020</u>	<u>6,518,554</u>	<u>756,466</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(18,764)	-	(18,764)	25,895	(44,659)
Fund balances, July 1	<u>18,764</u>	<u>-</u>	<u>18,764</u>	<u>18,764</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,659</u>	<u>\$ (44,659)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Jose Marti Freshman Academy</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 2,743,612	\$ (270,000)	\$ 2,473,612	\$ 2,469,634	\$ 3,978
Total regular programs - instruction	<u>2,743,612</u>	<u>(270,000)</u>	<u>2,473,612</u>	<u>2,469,634</u>	<u>3,978</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	1,200	-	1,200	-	1,200
General supplies	127,991	-	127,991	112,136	15,855
Textbooks	9,500	-	9,500	6,697	2,803
Other objects	6,330	-	6,330	-	6,330
Total regular programs - undistributed instruction	<u>145,021</u>	<u>-</u>	<u>145,021</u>	<u>118,833</u>	<u>26,188</u>
Total regular programs	<u>2,888,633</u>	<u>(270,000)</u>	<u>2,618,633</u>	<u>2,588,467</u>	<u>30,166</u>
Learning/language disabilities:					
General supplies	9,900	-	9,900	9,870	30
Total learning/language disabilities	<u>9,900</u>	<u>-</u>	<u>9,900</u>	<u>9,870</u>	<u>30</u>
Resource room/resource center:					
Salaries of teachers	282,800	-	282,800	171,400	111,400
General supplies	4,503	-	4,503	4,503	-
Textbooks	1,000	-	1,000	500	500
Total resource room/resource center	<u>288,303</u>	<u>-</u>	<u>288,303</u>	<u>176,403</u>	<u>111,900</u>
Total special education - instruction	<u>298,203</u>	<u>-</u>	<u>298,203</u>	<u>186,273</u>	<u>111,930</u>
Bilingual education:					
Salaries of teachers	461,600	-	461,600	451,836	9,764
Other salaries for instruction	53,599	-	53,599	13,997	39,602
General supplies	18,991	-	18,991	18,991	-
Textbooks	2,000	-	2,000	1,000	1,000
Total bilingual education	<u>536,190</u>	<u>-</u>	<u>536,190</u>	<u>485,824</u>	<u>50,366</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	3,300	33,000	36,300	34,092	2,208
Purchased professional and technical services	3,240	-	3,240	686	2,554
Other supplemental/at-risk programs:					
Salaries of teachers	43,200	(33,000)	10,200	5,096	5,104
Other special schools:					
Salaries of teachers	142,779	-	142,779	-	142,779
General Supplies	12,000	-	12,000	9,825	2,175
Textbooks	500	-	500	-	500
Total other instructional	<u>205,019</u>	<u>-</u>	<u>205,019</u>	<u>49,699</u>	<u>155,320</u>
Total - instruction	<u>3,928,045</u>	<u>(270,000)</u>	<u>3,658,045</u>	<u>3,310,263</u>	<u>347,782</u>
Attendance and social work services:					
Salaries	38,448	-	38,448	38,448	-
Salaries of family support team	87,697	-	87,697	2,054	85,643
Family/parent liaison salary	41,496	-	41,496	38,584	2,912
Purchase professional & technical services	3,000	-	3,000	-	3,000
Supplies and materials	13,253	-	13,253	12,097	1,156
Total attendance and social work services	<u>183,894</u>	<u>-</u>	<u>183,894</u>	<u>91,183</u>	<u>92,711</u>
Health services:					
Salaries	87,578	-	87,578	87,578	-
Supplies and materials	3,187	-	3,187	2,930	257
Total health services	<u>90,765</u>	<u>-</u>	<u>90,765</u>	<u>90,508</u>	<u>257</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Jose Marti Freshman Academy</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 173,456	\$ -	\$ 173,456	\$ 57,978	\$ 115,478
Supplies and materials	1,906	-	1,906	1,671	235
Total other support services - students-regular	<u>175,362</u>	<u>-</u>	<u>175,362</u>	<u>59,649</u>	<u>115,713</u>
Improvement of instructional services:					
Salaries of other professional staff	111,520	-	111,520	-	111,520
Salaries of secretarial and clerical assistants	81,946	-	81,946	75,594	6,352
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and materials	15,000	-	15,000	14,686	314
Other objects	500	-	500	-	500
Total improvement of instructional services	<u>210,966</u>	<u>-</u>	<u>210,966</u>	<u>90,280</u>	<u>120,686</u>
Educational media services/school library:					
Salaries	63,257	-	63,257	2,501	60,756
Salaries of technology coordinators	22,280	-	22,280	21,388	892
Purchased professional - technical services	21,996	-	21,996	8,503	13,493
Other purchased services (400-500 series)	2,160	-	2,160	-	2,160
Supplies and materials	105,753	270,000	375,753	38,508	337,245
Other objects	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>216,446</u>	<u>270,000</u>	<u>486,446</u>	<u>70,900</u>	<u>415,546</u>
Instruction staff training services:					
Other purchased professional services - technical	500	-	500	-	500
Total instruction staff training services	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Support services - school administration:					
Salaries of principals/assistant principals	375,363	-	375,363	301,326	74,037
Salaries of secretarial and clerical assistants	98,106	-	98,106	92,857	5,249
Other professional and technical services	12,825	-	12,825	6,373	6,452
Supplies and materials	5,258	-	5,258	2,989	2,269
Total support services - school administration	<u>491,552</u>	<u>-</u>	<u>491,552</u>	<u>403,545</u>	<u>88,007</u>
Security:					
Salaries	364,058	-	364,058	349,303	14,755
General supplies	3,000	-	3,000	-	3,000
Total security	<u>367,058</u>	<u>-</u>	<u>367,058</u>	<u>349,303</u>	<u>17,755</u>
Unallocated employee benefits:					
Health benefits	1,442,935	-	1,442,935	1,442,935	-
Total unallocated employee benefits	<u>1,442,935</u>	<u>-</u>	<u>1,442,935</u>	<u>1,442,935</u>	<u>-</u>
Total undistributed expenditures	<u>3,179,478</u>	<u>270,000</u>	<u>3,449,478</u>	<u>2,598,303</u>	<u>851,175</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,107,523</u>	<u>-</u>	<u>7,107,523</u>	<u>5,908,566</u>	<u>1,198,957</u>
District-wide school based expenditures	<u>7,107,523</u>	<u>-</u>	<u>7,107,523</u>	<u>5,908,566</u>	<u>1,198,957</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	7,100,151	-	7,100,151	5,955,750	1,144,401
Total other financing sources	<u>7,100,151</u>	<u>-</u>	<u>7,100,151</u>	<u>5,955,750</u>	<u>1,144,401</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(7,372)</u>	<u>-</u>	<u>(7,372)</u>	<u>47,184</u>	<u>(54,556)</u>
Fund balances, July 1	<u>7,372</u>	<u>-</u>	<u>7,372</u>	<u>7,372</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,556</u>	<u>\$ (54,556)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Woodrow Wilson</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 795,885	\$ -	\$ 795,885	\$ 724,275	\$ 71,610
Grades 6-8	506,185	-	506,185	504,916	1,269
Total regular programs - instruction	<u>1,302,070</u>	<u>-</u>	<u>1,302,070</u>	<u>1,229,191</u>	<u>72,879</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	164,998	-	164,998	140,072	24,926
Purchased professional - educational services	3,000	-	3,000	-	3,000
Other purchased services (400-500 series)	14,385	-	14,385	7,683	6,702
General supplies	161,967	-	161,967	95,249	66,718
Textbooks	19,280	-	19,280	-	19,280
Total regular programs - undistributed instruction	<u>363,630</u>	<u>-</u>	<u>363,630</u>	<u>243,004</u>	<u>120,626</u>
Total regular programs	<u>1,665,700</u>	<u>-</u>	<u>1,665,700</u>	<u>1,472,195</u>	<u>193,505</u>
Resource room/resource center:					
Salaries of teachers	105,300	-	105,300	105,300	-
Other salaries for instruction	36,630	-	36,630	36,630	-
General supplies	3,000	-	3,000	361	2,639
Total resource room/resource center	<u>144,930</u>	<u>-</u>	<u>144,930</u>	<u>142,291</u>	<u>2,639</u>
Total special education - instruction	<u>144,930</u>	<u>-</u>	<u>144,930</u>	<u>142,291</u>	<u>2,639</u>
Basic skills/remedial:					
Salaries of teachers	110,600	-	110,600	-	110,600
General supplies	1,500	-	1,500	-	1,500
Total basic skills/remedial	<u>112,100</u>	<u>-</u>	<u>112,100</u>	<u>-</u>	<u>112,100</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	16,560	21,210	37,770	27,533	10,237
Other salaries for instruction	54,970	-	54,970	44,981	9,989
Purchased professional and technical services	36,754	(5,373)	31,381	-	31,381
Other supplemental/at-risk programs:					
Salaries of teachers	32,814	(21,210)	11,604	5,291	6,313
Total other instructional	<u>141,098</u>	<u>(5,373)</u>	<u>135,725</u>	<u>77,805</u>	<u>57,920</u>
Total - instruction	<u>2,063,828</u>	<u>(5,373)</u>	<u>2,058,455</u>	<u>1,692,291</u>	<u>366,164</u>
Attendance and social work services:					
Salaries	73,186	(71,775)	1,411	1,411	-
Salaries of family support team	-	35,791	35,791	-	35,791
Family/parent liaison salary	-	35,984	35,984	34,573	1,411
Supplies and materials	20,000	-	20,000	4,032	15,968
Total attendance and social work services	<u>93,186</u>	<u>-</u>	<u>93,186</u>	<u>40,016</u>	<u>53,170</u>
Health services:					
Salaries	85,578	-	85,578	13,952	71,626
Supplies and materials	1,000	-	1,000	755	245
Total health services	<u>86,578</u>	<u>-</u>	<u>86,578</u>	<u>14,707</u>	<u>71,871</u>
Other support services - students-regular:					
Salaries of other professional staff	111,100	-	111,100	111,100	-
Purchased professional - technical services	1,012	-	1,012	-	1,012
Total other support services - students-regular	<u>112,112</u>	<u>-</u>	<u>112,112</u>	<u>111,100</u>	<u>1,012</u>
Educational media services/school library:					
Salaries	70,413	(70,151)	262	-	262
Salaries of technology coordinators	-	70,151	70,151	63,986	6,165
Supplies and materials	4,899	-	4,899	2,286	2,613
Total educational media services/school library	<u>75,312</u>	<u>-</u>	<u>75,312</u>	<u>66,272</u>	<u>9,040</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Woodrow Wilson</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 12,350	\$ -	\$ 12,350	\$ 11,621	\$ 729
Other purchased professional services - technical	10,000	-	10,000	3,025	6,975
Total instruction staff training services	<u>22,350</u>	<u>-</u>	<u>22,350</u>	<u>14,646</u>	<u>7,704</u>
Support services - school administration:					
Salaries of principals/assistant principals	145,117	-	145,117	139,185	5,932
Salaries of secretarial and clerical assistants	178,059	-	178,059	172,180	5,879
Other professional and technical services	1,097	-	1,097	-	1,097
Supplies and materials	2,569	-	2,569	2,471	98
Other objects	32,804	-	32,804	6,834	25,970
Total support services - school administration	<u>359,646</u>	<u>-</u>	<u>359,646</u>	<u>320,670</u>	<u>38,976</u>
Security:					
Salaries	155,476	-	155,476	149,475	6,001
Total security	<u>155,476</u>	<u>-</u>	<u>155,476</u>	<u>149,475</u>	<u>6,001</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	13,464	-	13,464	7,689	5,775
Total student transportation services	<u>13,464</u>	<u>-</u>	<u>13,464</u>	<u>7,689</u>	<u>5,775</u>
Unallocated employee benefits:					
Health benefits	719,010	-	719,010	719,010	-
Total unallocated employee benefits	<u>719,010</u>	<u>-</u>	<u>719,010</u>	<u>719,010</u>	<u>-</u>
Total undistributed expenditures	<u>1,637,134</u>	<u>-</u>	<u>1,637,134</u>	<u>1,443,585</u>	<u>193,549</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>3,700,962</u>	<u>(5,373)</u>	<u>3,695,589</u>	<u>3,135,876</u>	<u>559,713</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	3,513	-	3,513	-	3,513
Grades 6 - 8	2,513	-	2,513	-	2,513
Undistributed expenditures:					
School administration	3,420	-	3,420	798	2,622
Total equipment	<u>9,446</u>	<u>-</u>	<u>9,446</u>	<u>798</u>	<u>8,648</u>
TOTAL CAPITAL OUTLAY	<u>9,446</u>	<u>-</u>	<u>9,446</u>	<u>798</u>	<u>8,648</u>
District-wide school based expenditures	<u>3,710,408</u>	<u>(5,373)</u>	<u>3,705,035</u>	<u>3,136,674</u>	<u>568,361</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	3,689,895	5,373	3,684,522	3,145,748	538,774
Total other financing sources	<u>3,689,895</u>	<u>5,373</u>	<u>3,684,522</u>	<u>3,145,748</u>	<u>538,774</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(20,513)</u>	<u>-</u>	<u>(20,513)</u>	<u>9,074</u>	<u>(29,587)</u>
Fund balances, July 1	<u>20,513</u>	<u>-</u>	<u>20,513</u>	<u>20,513</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,587</u>	<u>\$ (29,587)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Veteran's Memorial School					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 115,600	\$ -	\$ 115,600	\$ 115,600	\$ -
Grades 1-5	1,305,400	-	1,305,400	1,216,029	89,371
Total regular programs - instruction	<u>1,421,000</u>	<u>-</u>	<u>1,421,000</u>	<u>1,331,629</u>	<u>89,371</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	49,920	-	49,920	49,920	-
Purchased professional - educational services	13,090	-	13,090	-	13,090
Other purchased services (400-500 series)	1,500	-	1,500	576	924
General supplies	140,090	14,500	154,590	100,953	53,637
Textbooks	26,500	(14,500)	12,000	-	12,000
Total regular programs - undistributed instruction	<u>231,100</u>	<u>-</u>	<u>231,100</u>	<u>151,449</u>	<u>79,651</u>
Total regular programs	<u>1,652,100</u>	<u>-</u>	<u>1,652,100</u>	<u>1,483,078</u>	<u>169,022</u>
Learning/language disabilities:					
Salaries of teachers	52,500	-	52,500	52,500	-
Other salaries for instruction	24,960	-	24,960	24,960	-
General supplies	2,816	-	2,816	2,146	670
Total learning/language disabilities	<u>80,276</u>	<u>-</u>	<u>80,276</u>	<u>79,606</u>	<u>670</u>
Resource room/resource center:					
Salaries of teachers	252,550	-	252,550	252,550	-
General supplies	3,202	-	3,202	295	2,907
Total resource room/resource center	<u>255,752</u>	<u>-</u>	<u>255,752</u>	<u>252,845</u>	<u>2,907</u>
Total special education - instruction	<u>336,028</u>	<u>-</u>	<u>336,028</u>	<u>332,451</u>	<u>3,577</u>
Bilingual education:					
Salaries of teachers	210,850	-	210,850	210,850	-
Other salaries for instruction	26,680	-	26,680	3,670	23,010
General supplies	52,304	-	52,304	24,768	27,536
Total bilingual education	<u>289,834</u>	<u>-</u>	<u>289,834</u>	<u>239,288</u>	<u>50,546</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	38,697	-	38,697	24,649	14,048
Other salaries for instruction	43,110	-	43,110	37,510	5,600
Purchased professional and technical services	4,104	13,000	17,104	-	17,104
Other supplemental/at-risk programs:					
Salaries of teachers	9,778	-	9,778	-	9,778
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	15,000	7,110
Total other instructional	<u>117,799</u>	<u>13,000</u>	<u>130,799</u>	<u>77,159</u>	<u>53,640</u>
Total - instruction	<u>2,395,761</u>	<u>13,000</u>	<u>2,408,761</u>	<u>2,131,976</u>	<u>276,785</u>
Attendance and social work services:					
Salary drop out prevention officer	55,440	-	55,440	45,644	9,796
Salaries of family support team	85,772	-	85,772	-	85,772
Family/parent liaison salary	59,766	-	59,766	51,197	8,569
Supplies and materials	1,000	-	1,000	200	800
Total attendance and social work services	<u>201,978</u>	<u>-</u>	<u>201,978</u>	<u>97,041</u>	<u>104,937</u>
Health services:					
Salaries	32,656	-	32,656	31,119	1,537
Salaries of social services coordinators	196,741	-	196,741	196,741	-
Supplies and materials	2,462	-	2,462	2,270	192
Total health services	<u>231,859</u>	<u>-</u>	<u>231,859</u>	<u>230,130</u>	<u>1,729</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Veteran's Memorial School					
Other support services - students-regular:					
Salaries of other professional staff	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ -
Total other support services - students-regular	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	25,000	-	25,000	-	25,000
Total improvement of instructional services	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Educational media services/school library:					
Salaries	43,143	(13,512)	29,631	595	29,036
Salaries of technology coordinators	-	13,512	13,512	13,512	-
Purchased professional - technical services	10,301	-	10,301	2,318	7,983
Supplies and materials	23,017	-	23,017	16,983	6,034
Total educational media services/school library	<u>76,461</u>	<u>-</u>	<u>76,461</u>	<u>33,408</u>	<u>43,053</u>
Instruction staff training services:					
Other purchased professional services - educational	2,400	-	2,400	-	2,400
Total instruction staff training services	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>-</u>	<u>2,400</u>
Support services - school administration:					
Salaries of principals/assistant principals	144,567	-	144,567	34,079	110,488
Salaries of secretarial and clerical assistants	45,156	-	45,156	43,363	1,793
Other purchased services (400-500 series)	9,000	-	9,000	5,612	3,388
Supplies and materials	3,339	-	3,339	3,250	89
Other objects	3,000	-	3,000	2,311	689
Total support services - school administration	<u>205,062</u>	<u>-</u>	<u>205,062</u>	<u>88,615</u>	<u>116,447</u>
Security:					
Salaries	166,418	-	166,418	159,234	7,184
Total security	<u>166,418</u>	<u>-</u>	<u>166,418</u>	<u>159,234</u>	<u>7,184</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,072	-	3,072	-	3,072
Total student transportation services	<u>3,072</u>	<u>-</u>	<u>3,072</u>	<u>-</u>	<u>3,072</u>
Unallocated employee benefits:					
Health benefits	1,257,770	-	1,257,770	1,257,770	-
Total unallocated employee benefits	<u>1,257,770</u>	<u>-</u>	<u>1,257,770</u>	<u>1,257,770</u>	<u>-</u>
Total undistributed expenditures	<u>2,250,020</u>	<u>-</u>	<u>2,250,020</u>	<u>1,946,198</u>	<u>303,822</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,645,781</u>	<u>13,000</u>	<u>4,658,781</u>	<u>4,078,174</u>	<u>580,607</u>
District-wide school based expenditures	<u>4,645,781</u>	<u>13,000</u>	<u>4,658,781</u>	<u>4,078,174</u>	<u>580,607</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	4,634,959	(13,000)	4,647,959	4,082,001	565,958
Total other financing sources	<u>4,634,959</u>	<u>(13,000)</u>	<u>4,647,959</u>	<u>4,082,001</u>	<u>565,958</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,822)	-	(10,822)	3,827	(14,649)
Fund balances, July 1	<u>10,822</u>	<u>-</u>	<u>10,822</u>	<u>10,822</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,649</u>	<u>\$ (14,649)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union City Early Childhood</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 456,597	\$ -	\$ 456,597	\$ 287,902	\$ 168,695
Othere salaries for instruction:					
Preschool/kindergarten	154,947	-	154,947	58,320	96,627
Total regular programs - instruction	<u>611,544</u>	<u>-</u>	<u>611,544</u>	<u>346,222</u>	<u>265,322</u>
Regular programs - undistributed instruction:					
General supplies	18,000	-	18,000	-	18,000
Total regular programs - undistributed instruction	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
Total regular programs	<u>629,544</u>	<u>-</u>	<u>629,544</u>	<u>346,222</u>	<u>283,322</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	58,672	3,080	61,752	61,752	-
Other salaries for instruction	24,000	(3,080)	20,920	16,286	4,634
Purchased professional and technical services	3,025	-	3,025	-	3,025
Total other instructional	<u>85,697</u>	<u>-</u>	<u>85,697</u>	<u>78,038</u>	<u>7,659</u>
Total - instruction	<u>715,241</u>	<u>-</u>	<u>715,241</u>	<u>424,260</u>	<u>290,981</u>
Health services:					
Salaries	183,156	(62,700)	120,456	5,688	114,768
Salaries of social services coordinators	-	62,700	62,700	37,247	25,453
Total health services	<u>183,156</u>	<u>-</u>	<u>183,156</u>	<u>42,935</u>	<u>140,221</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	52,300	-	52,300	23,900	28,400
Salaries of principals/assistant principals	53,036	-	53,036	-	53,036
Salaries of other professional staff	52,000	-	52,000	-	52,000
Salaries of technology coordinators	14,107	(13,512)	595	-	595
Total improvement of instructional services	<u>171,443</u>	<u>(13,512)</u>	<u>157,931</u>	<u>23,900</u>	<u>134,031</u>
Educational media services/school library:					
Salaries of technology coordinators	-	13,512	13,512	13,512	-
Total educational media services/school library	<u>-</u>	<u>13,512</u>	<u>13,512</u>	<u>13,512</u>	<u>-</u>
Security:					
Salaries	85,450	-	85,450	81,974	3,476
Total security	<u>85,450</u>	<u>-</u>	<u>85,450</u>	<u>81,974</u>	<u>3,476</u>
Unallocated employee benefits:					
Health benefits	454,170	-	454,170	454,170	-
Total unallocated employee benefits	<u>454,170</u>	<u>-</u>	<u>454,170</u>	<u>454,170</u>	<u>-</u>
Total undistributed expenditures	<u>894,219</u>	<u>-</u>	<u>894,219</u>	<u>616,491</u>	<u>277,728</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>1,609,460</u>	<u>-</u>	<u>1,609,460</u>	<u>1,040,751</u>	<u>568,709</u>
District-wide school based expenditures	<u>1,609,460</u>	<u>-</u>	<u>1,609,460</u>	<u>1,040,751</u>	<u>568,709</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	1,608,788	-	1,608,788	1,040,093	568,695
Total other financing sources	<u>1,608,788</u>	<u>-</u>	<u>1,608,788</u>	<u>1,040,093</u>	<u>568,695</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(672)	-	(672)	(658)	(14)
Fund balances, July 1	<u>672</u>	<u>-</u>	<u>672</u>	<u>672</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ (14)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union City High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 9,009,654	\$ (786,870)	\$ 8,222,784	\$ 8,217,403	\$ 5,381
Total regular programs - instruction	<u>9,009,654</u>	<u>(786,870)</u>	<u>8,222,784</u>	<u>8,217,403</u>	<u>5,381</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	23,000	-	23,000	23,000	-
Purchased professional - technical services	20,200	-	20,200	1,000	19,200
Other purchased services (400-500 series)	57,078	-	57,078	42,597	14,481
General supplies	204,445	(72,833)	131,612	128,683	2,929
Textbooks	11,000	72,833	83,833	76,068	7,765
Other objects	13,080	-	13,080	4,369	8,711
Total regular programs - undistributed instruction	<u>328,803</u>	<u>-</u>	<u>328,803</u>	<u>275,717</u>	<u>53,086</u>
Total regular programs	<u>9,338,457</u>	<u>(786,870)</u>	<u>8,551,587</u>	<u>8,493,120</u>	<u>58,467</u>
Cognitive - moderate:					
Salaries of teachers	93,640	(41,140)	52,500	52,500	-
Other salaries for instruction	-	41,140	41,140	41,140	-
General supplies	6,500	-	6,500	5,500	1,000
Total cognitive - moderate	<u>100,140</u>	<u>-</u>	<u>100,140</u>	<u>99,140</u>	<u>1,000</u>
Multiple disabilities:					
Salaries of teachers	70,900	-	70,900	70,500	400
Other salaries for instruction	36,630	-	36,630	36,071	559
General supplies	4,000	-	4,000	633	3,367
Total multiple disabilities	<u>111,530</u>	<u>-</u>	<u>111,530</u>	<u>107,204</u>	<u>4,326</u>
Resource room/resource center:					
Salaries of teachers	1,154,950	-	1,154,950	1,137,858	17,092
Purchased professional - technical services	2,500	-	2,500	825	1,675
Other purchased services (400-500 series)	14,212	-	14,212	9,677	4,535
General supplies	46,480	-	46,480	36,044	10,436
Textbooks	24,810	-	24,810	20,854	3,956
Other objects	4,050	-	4,050	2,285	1,765
Total resource room/resource center	<u>1,247,002</u>	<u>-</u>	<u>1,247,002</u>	<u>1,207,543</u>	<u>39,459</u>
Total special education - instruction	<u>1,458,672</u>	<u>-</u>	<u>1,458,672</u>	<u>1,413,887</u>	<u>44,785</u>
Bilingual education:					
Salaries of teachers	1,267,650	(138,273)	1,129,377	1,099,170	30,207
Other salaries for instruction	51,888	-	51,888	32,848	19,040
Purchased professional - technical services	10,632	-	10,632	10,632	-
Other purchased services (400-500 series)	13,535	-	13,535	1,886	11,649
General supplies	35,829	-	35,829	33,671	2,158
Textbooks	19,950	-	19,950	16,232	3,718
Other objects	6,256	-	6,256	4,848	1,408
Total bilingual education	<u>1,405,740</u>	<u>(138,273)</u>	<u>1,267,467</u>	<u>1,199,287</u>	<u>68,180</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union City High School</u>					
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	\$ 38,000	\$ -	\$ 38,000	\$ 31,000	\$ 7,000
Other Objects	4,600	-	4,600	4,130	470
School-sponsored athletics:					
Salaries	16,500	-	16,500	15,000	1,500
Purchased services (300-500 series)	5,820	-	5,820	2,820	3,000
Supplies and materials	171,400	-	171,400	130,236	41,164
Other objects	15,780	-	15,780	9,658	6,122
Before/after school programs:					
Salaries of teachers	31,971	509	32,480	32,480	-
Purchased professional and technical services	-	7,056	7,056	-	7,056
Other purchase services (300-500 series)	1,620	-	1,620	11,480	(9,860)
Other supplemental/at-risk programs:					
Salaries of teachers	266,587	209,951	476,538	476,538	-
Total other instructional	<u>552,278</u>	<u>217,516</u>	<u>769,794</u>	<u>713,342</u>	<u>56,452</u>
Total - instruction	<u>12,755,147</u>	<u>(707,627)</u>	<u>12,047,520</u>	<u>11,819,636</u>	<u>227,884</u>
Attendance and social work services:					
Salaries	65,638	-	65,638	65,638	-
Salary drop out prevention officer	58,410	-	58,410	58,410	-
Salaries of family support team	38,376	-	38,376	37,916	460
Family/parent liaison salary	64,376	-	64,376	64,376	-
Supplies and materials	100	-	100	-	100
Total attendance and social work services	<u>226,900</u>	<u>-</u>	<u>226,900</u>	<u>226,340</u>	<u>560</u>
Health services:					
Salaries	611,352	-	611,352	611,352	-
Supplies and materials	6,078	-	6,078	3,334	2,744
Other objects	190	-	190	-	190
Total health services	<u>617,620</u>	<u>-</u>	<u>617,620</u>	<u>614,686</u>	<u>2,934</u>
Other support services - students-regular:					
Salaries of other professional staff	834,644	-	834,644	834,644	-
Salaries of secretarial and clerical assistants	74,830	-	74,830	74,830	-
Purchased professional - educational services	1,350	-	1,350	390	960
Purchased professional - technical services	1,730	-	1,730	1,730	-
Other purchased services (400-500 series)	8,000	-	8,000	-	8,000
Supplies and materials	6,973	-	6,973	840	6,133
Other objects	1,739	-	1,739	559	1,180
Total other support services - students-regular	<u>929,266</u>	<u>-</u>	<u>929,266</u>	<u>912,993</u>	<u>16,273</u>
Improvement of instructional services:					
Salaries of other professional staff	110,600	-	110,600	110,600	-
Salaries of secretarial and clerical assistants	149,778	-	149,778	145,038	4,740
Supplies and materials	40,000	-	40,000	29,037	10,963
Total improvement of instructional services	<u>300,378</u>	<u>-</u>	<u>300,378</u>	<u>284,675</u>	<u>15,703</u>
Educational media services/school library:					
Salaries	365,609	-	365,609	364,717	892
Other purchased services (400-500 series)	36,611	-	36,611	34,321	2,290
Supplies and materials	11,550	730,000	741,550	740,011	1,539
Total educational media services/school library	<u>413,770</u>	<u>730,000</u>	<u>1,143,770</u>	<u>1,139,049</u>	<u>4,721</u>
Instruction staff training services:					
Other purchased professional services - educational	7,750	-	7,750	-	7,750
Other purchased services (400-500 series)	750	-	750	439	311
Total instruction staff training services	<u>8,500</u>	<u>-</u>	<u>8,500</u>	<u>439</u>	<u>8,061</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<u>School: Union City High School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 991,848	\$ -	\$ 991,848	\$ 974,414	\$ 17,434
Salaries of secretarial and clerical assistants	368,595	-	368,595	368,595	-
Other professional and technical services	5,835	-	5,835	5,835	-
Supplies and materials	40,405	-	40,405	37,822	2,583
Other objects	15,431	-	15,431	15,306	125
Total support services - school administration	<u>1,422,114</u>	<u>-</u>	<u>1,422,114</u>	<u>1,401,972</u>	<u>20,142</u>
Other operating and maintenance of plant services:					
Computers	795	-	795	795	-
Total other operating and maintenance of plant services:	<u>795</u>	<u>-</u>	<u>795</u>	<u>795</u>	<u>-</u>
Security:					
Salaries	790,552	(30,000)	760,552	758,737	1,815
General supplies	9,250	-	9,250	8,685	565
Total security	<u>799,802</u>	<u>(30,000)</u>	<u>769,802</u>	<u>767,422</u>	<u>2,380</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	16,845	-	16,845	13,538	3,307
Total student transportation services	<u>16,845</u>	<u>-</u>	<u>16,845</u>	<u>13,538</u>	<u>3,307</u>
Unallocated employee benefits:					
Health benefits	4,519,765	-	4,519,765	4,519,765	-
Total unallocated employee benefits	<u>4,519,765</u>	<u>-</u>	<u>4,519,765</u>	<u>4,519,765</u>	<u>-</u>
Total undistributed expenditures	<u>9,255,755</u>	<u>700,000</u>	<u>9,955,755</u>	<u>9,881,674</u>	<u>74,081</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>22,010,902</u>	<u>(7,627)</u>	<u>22,003,275</u>	<u>21,701,310</u>	<u>301,965</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 9 - 12	6,000	-	6,000	5,117	883
Total equipment	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>5,117</u>	<u>883</u>
TOTAL CAPITAL OUTLAY	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>5,117</u>	<u>883</u>
District-wide school based expenditures	<u>22,016,902</u>	<u>(7,627)</u>	<u>22,009,275</u>	<u>21,706,427</u>	<u>302,848</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	21,922,753	7,627	21,915,126	21,717,704	197,422
Total other financing sources	<u>21,922,753</u>	<u>7,627</u>	<u>21,915,126</u>	<u>21,717,704</u>	<u>197,422</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(94,149)	-	(94,149)	11,277	(105,426)
Fund balances, July 1	<u>94,149</u>	<u>-</u>	<u>94,149</u>	<u>94,149</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,426</u>	<u>\$ (105,426)</u>

SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2011

	Total Brought Forward (Ex. E-1a)	No Child Left Behind	
		Title I - Part A	Title - School Improvement
REVENUES:			
Federal sources	\$ 6,293,837	\$ 6,596,642	\$ 137,008
State sources	25,489,308	-	-
Total revenues	<u>31,783,145</u>	<u>6,596,642</u>	<u>137,008</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,555,536	-	-
Other salaries for instruction	579,416	-	-
Purchased prof. & tech. services	688,637	1,594,417	52
Other purchased services (400-500 series)	43,814	79,493	-
General supplies	10,162	-	-
Textbooks	63,982	-	-
Other objects	68,718	54,863	-
Total instruction	<u>4,010,265</u>	<u>1,728,773</u>	<u>52</u>
Support services:			
Salaries	4,138,313	180,670	114,400
Salaries of supervisors of instruction	203,691	-	-
Salaries of program directors	144,016	-	-
Salaries of other professional staff	612,693	-	-
Salaries of secretarial & clerical staff	83,290	-	-
Other salaries	114,702	-	-
Salaries of facilitators and math and literacy coaches	798,050	-	-
Personal services-employee benefits	2,997,717	40,288	2,111
Social security contributions	17,348	-	-
Purchased educational services - Contracted Pre-K	16,765,331	-	-
Purchased professional - educational services	90,489	-	-
Other purchased professional services	1,041,458	-	-
Travel	5,633	-	-
Supplies and materials	579,768	157,706	20,445
Other objects	46,272	-	-
Total support services	<u>27,763,825</u>	<u>378,664</u>	<u>136,956</u>
Facilities acquisition and construction services:			
Instructional equipment	8,419	-	-
Noninstructional equipment	636	-	-
Total facilities acquisition and construction services	<u>9,055</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>31,783,145</u>	<u>2,107,437</u>	<u>137,008</u>
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	(4,489,205)	-
Total other financing (uses)	<u>-</u>	<u>(4,489,205)</u>	<u>-</u>
Total Outflows	<u>31,783,145</u>	<u>6,596,642</u>	<u>137,008</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No Child Left Behind					
Title II - Part A	Title II - Part D	Title III - Part A	Title IV - Part A	I.D.E.A. - Part B	Totals 2011
\$ 773,328	\$ 40,054	\$ 1,357,329	\$ 15,551	\$ 3,624,608	\$ 18,838,357
-	-	-	-	-	25,489,308
<u>773,328</u>	<u>40,054</u>	<u>1,357,329</u>	<u>15,551</u>	<u>3,624,608</u>	<u>44,327,665</u>
-	-	(75)	-	-	2,555,461
-	-	-	-	-	579,416
139,014	24,869	-	-	1,308,979	3,755,968
-	-	-	-	200,000	323,307
-	(231)	30,257	-	-	40,188
-	-	-	-	-	63,982
-	-	-	-	1,328	124,909
<u>139,014</u>	<u>24,638</u>	<u>30,182</u>	<u>-</u>	<u>1,510,307</u>	<u>7,443,231</u>
12,965	-	563,455	-	1,891,266	6,901,069
-	-	-	-	-	203,691
-	-	-	-	-	144,016
-	-	-	-	-	612,693
-	-	-	-	-	83,290
-	-	-	-	-	114,702
-	-	-	-	-	798,050
-	-	116,814	-	192,507	3,349,437
-	-	-	-	-	17,348
-	-	-	-	-	16,765,331
19,779	-	34,885	-	-	145,153
-	-	-	-	-	1,041,458
-	-	-	-	-	5,633
156,935	8,549	-	-	30,528	953,931
-	-	-	-	-	46,272
<u>189,679</u>	<u>8,549</u>	<u>715,154</u>	<u>-</u>	<u>2,114,301</u>	<u>31,307,128</u>
-	-	-	-	-	8,419
-	-	-	-	-	636
-	-	-	-	-	9,055
<u>328,693</u>	<u>33,187</u>	<u>745,336</u>	<u>-</u>	<u>3,624,608</u>	<u>38,759,414</u>
(444,635)	(6,867)	(611,993)	(15,551)	-	(5,568,251)
<u>(444,635)</u>	<u>(6,867)</u>	<u>(611,993)</u>	<u>(15,551)</u>	<u>-</u>	<u>(5,568,251)</u>
<u>773,328</u>	<u>40,054</u>	<u>1,357,329</u>	<u>15,551</u>	<u>3,624,608</u>	<u>44,327,665</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2011

	Total Brought Forward (Ex. E-1b)	A.R.R.A.	
		Title I - Part A	Title - School Improvement
REVENUES:			
Federal sources	\$ 750,029	\$ 2,691,714	\$ 46,137
State sources	25,489,308	-	-
Total revenues	\$ 26,239,337	2,691,714	46,137
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,555,536	-	-
Other salaries for instruction	579,416	-	-
Purchased prof. & tech. services	213,315	351,788	-
Other purchased services (400-500 series)	5,927	1,416	-
General supplies	10,162	-	-
Textbooks	63,982	-	-
Other objects	17,944	42,223	-
Total instruction	3,446,282	395,427	-
Support services:			
Salaries	92,857	1,661,542	10,144
Salaries of supervisors of instruction	203,691	-	-
Salaries of program directors	144,016	-	-
Salaries of other professional staff	612,693	-	-
Salaries of secretarial & clerical staff	83,290	-	-
Other salaries	114,702	-	-
Salaries of facilitators and math and literacy coaches	798,050	-	-
Personal services-employee benefits	2,275,865	634,745	35,993
Social security contributions	17,348	-	-
Purchased educational services - Contracted Pre-K	16,765,331	-	-
Purchased professional - educational services	90,489	-	-
Other purchased professional services	1,041,458	-	-
Travel	359	-	-
Supplies and materials	376,248	-	-
Other objects	46,272	-	-
Total support services	22,787,723	2,296,287	46,137
Facilities acquisition and construction services:			
Instructional equipment	4,696	-	-
Noninstructional equipment	636	-	-
Total facilities acquisition and construction services	5,332	-	-
Total expenditures	26,239,337	2,691,714	46,137
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	-	-	-
Total Outflows	26,239,337	2,691,714	46,137
Excess (Deficiency) of Revenues Over (Under)			
Expenditures and Other Financing (Uses)	\$ -	\$ -	\$ -

Exhibit E-1a

A.R.R.A.		P.L. 101-392 - Perkins	21st Century Community Center of Learning		Total Carried Forward
I.D.E.A. - Part B	I.D.E.A. - Preschool		2010-2011	Carryover 2009-2010	
\$ 2,056,314	\$ 26,213	\$ 190,194	\$ 519,163	\$ 14,073	\$ 6,293,837
-	-	-	-	-	25,489,308
<u>2,056,314</u>	<u>26,213</u>	<u>190,194</u>	<u>519,163</u>	<u>14,073</u>	<u>31,783,145</u>
-	-	-	-	-	2,555,536
72,159	-	-	42,000	9,375	579,416
-	-	10,900	25,571	-	688,637
-	-	-	-	-	43,814
-	-	-	-	-	10,162
-	-	-	-	-	63,982
-	-	-	8,551	-	68,718
<u>72,159</u>	<u>-</u>	<u>10,900</u>	<u>76,122</u>	<u>9,375</u>	<u>4,010,265</u>
1,960,155	8,800	-	403,815	1,000	4,138,313
-	-	-	-	-	203,691
-	-	-	-	-	144,016
-	-	-	-	-	612,693
-	-	-	-	-	83,290
-	-	-	-	-	114,702
-	-	-	-	-	798,050
23,645	12,413	-	15,056	-	2,997,717
-	-	-	-	-	17,348
-	-	-	-	-	16,765,331
-	-	-	-	-	90,489
-	-	-	-	-	1,041,458
-	-	2,600	2,399	275	5,633
355	5,000	172,971	21,771	3,423	579,768
-	-	-	-	-	46,272
<u>1,984,155</u>	<u>26,213</u>	<u>175,571</u>	<u>443,041</u>	<u>4,698</u>	<u>27,763,825</u>
-	-	3,723	-	-	8,419
-	-	-	-	-	636
-	-	<u>3,723</u>	-	-	<u>9,055</u>
<u>2,056,314</u>	<u>26,213</u>	<u>190,194</u>	<u>519,163</u>	<u>14,073</u>	<u>31,783,145</u>
-	-	-	-	-	-
<u>2,056,314</u>	<u>26,213</u>	<u>190,194</u>	<u>519,163</u>	<u>14,073</u>	<u>31,783,145</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2011

	Total Brought Forward (Ex. E-1c)	Adult Basic Skills	Small Learning Community
REVENUES:			
Federal sources	\$ -	\$ 593,752	\$ 156,277
State sources	1,535,980	-	-
Total revenues	<u>1,535,980</u>	<u>593,752</u>	<u>156,277</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	1,000,208	89,586	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	213,315	-	-
Other purchased services (400-500 series)	-	143	-
General supplies	10,162	-	-
Textbooks	-	-	-
Other objects	2,000	5,634	-
Total instruction	<u>1,225,685</u>	<u>95,363</u>	<u>-</u>
Support services:			
Salaries	-	49,038	43,819
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	59,278	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	43,431	-
Social security contributions	17,348	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	90,489
Other purchased professional services	181,569	405,130	-
Travel	-	-	359
Supplies and materials	5,828	790	21,610
Other objects	46,272	-	-
Total support services	<u>310,295</u>	<u>498,389</u>	<u>156,277</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,535,980</u>	<u>593,752</u>	<u>156,277</u>
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>1,535,980</u>	<u>593,752</u>	<u>156,277</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Preschool Expansion Aid	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
		Compensatory Education	English as a Second Language	Transporation	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,029
23,436,062	63,982	343,615	89,737	19,932	25,489,308
<u>23,436,062</u>	<u>63,982</u>	<u>343,615</u>	<u>89,737</u>	<u>19,932</u>	<u>26,239,337</u>
1,465,742	-	-	-	-	2,555,536
579,416	-	-	-	-	579,416
-	-	-	-	-	213,315
5,784	-	-	-	-	5,927
-	-	-	-	-	10,162
-	63,982	-	-	-	63,982
10,310	-	-	-	-	17,944
<u>2,061,252</u>	<u>63,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,446,282</u>
-	-	-	-	-	92,857
203,691	-	-	-	-	203,691
144,016	-	-	-	-	144,016
553,415	-	-	-	-	612,693
83,290	-	-	-	-	83,290
114,702	-	-	-	-	114,702
798,050	-	-	-	-	798,050
2,232,434	-	-	-	-	2,275,865
-	-	-	-	-	17,348
16,765,331	-	-	-	-	16,765,331
-	-	-	-	-	90,489
1,475	-	343,615	89,737	19,932	1,041,458
-	-	-	-	-	359
348,020	-	-	-	-	376,248
-	-	-	-	-	46,272
<u>21,369,478</u>	<u>-</u>	<u>343,615</u>	<u>89,737</u>	<u>19,932</u>	<u>22,787,723</u>
4,696	-	-	-	-	4,696
636	-	-	-	-	636
<u>5,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,332</u>
<u>23,436,062</u>	<u>63,982</u>	<u>343,615</u>	<u>89,737</u>	<u>19,932</u>	<u>26,239,337</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,436,062</u>	<u>63,982</u>	<u>343,615</u>	<u>89,737</u>	<u>19,932</u>	<u>26,239,337</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2011

	Total Brought Forward (Ex. E-1d)	N.J. Nonpublic Nursing Services	N.J. Nonpublic Wraparound Reimbursement
REVENUES:			
Federal sources	\$ -	\$ -	\$ -
State sources	486,254	82,656	247,406
Total revenues	<u>486,254</u>	<u>82,656</u>	<u>247,406</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	182,707	-	247,406
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	213,315	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	2,000	-	-
Total instruction	<u>398,022</u>	<u>-</u>	<u>247,406</u>
Support services:			
Salaries	-	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	59,278	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	5,388	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	82,656	-
Travel	-	-	-
Supplies and materials	4,384	-	-
Other objects	19,182	-	-
Total support services	<u>88,232</u>	<u>82,656</u>	<u>-</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>486,254</u>	<u>82,656</u>	<u>247,406</u>
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>486,254</u>	<u>82,656</u>	<u>247,406</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N.J. Nonpublic Handicapped Services Ch. 193				School Based Youth	Total Carried Forward
Examination & Classification	Speech Instruction	Supplemental Instruction	Family Friendly Center	High School	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52,772	25,504	20,637	44,251	576,500	1,535,980
<u>52,772</u>	<u>25,504</u>	<u>20,637</u>	<u>44,251</u>	<u>576,500</u>	<u>1,535,980</u>
-	-	-	40,019	530,076	1,000,208
-	-	-	-	-	-
-	-	-	-	-	213,315
-	-	-	-	-	-
-	-	-	-	10,162	10,162
-	-	-	-	-	-
-	-	-	-	-	2,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>40,019</u>	<u>540,238</u>	<u>1,225,685</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	59,278
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	11,960	17,348
-	-	-	-	-	-
52,772	25,504	20,637	-	-	181,569
-	-	-	-	-	-
-	-	-	1,444	-	5,828
-	-	-	2,788	24,302	46,272
<u>52,772</u>	<u>25,504</u>	<u>20,637</u>	<u>4,232</u>	<u>36,262</u>	<u>310,295</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>52,772</u>	<u>25,504</u>	<u>20,637</u>	<u>44,251</u>	<u>576,500</u>	<u>1,535,980</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>52,772</u>	<u>25,504</u>	<u>20,637</u>	<u>44,251</u>	<u>576,500</u>	<u>1,535,980</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2011

	School Based Youth		
	Middle School 2010-2011	Middle School 2009-2010	PLP
REVENUES:			
Federal sources	\$ -	\$ -	\$ -
State sources	176,335	11,433	213,315
Total revenues	<u>176,335</u>	<u>11,433</u>	<u>213,315</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	163,117	(2,810)	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	-	213,315
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	-	-	-
Total instruction	<u>163,117</u>	<u>(2,810)</u>	<u>213,315</u>
Support services:			
Salaries	-	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	-	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	5,388	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	-	-
Travel	-	-	-
Supplies and materials	4,016	(1,125)	-
Other objects	3,814	15,368	-
Total support services	<u>13,218</u>	<u>14,243</u>	<u>-</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>176,335</u>	<u>11,433</u>	<u>213,315</u>
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>176,335</u>	<u>11,433</u>	<u>213,315</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1d

School Based Youth		Total Carried Forward
Pregnancy Prevention	Health	
\$ -	\$ -	\$ -
62,771	22,400	486,254
<u>62,771</u>	<u>22,400</u>	<u>486,254</u>
-	22,400	182,707
-	-	-
-	-	213,315
-	-	-
-	-	-
2,000	-	2,000
<u>2,000</u>	<u>22,400</u>	<u>398,022</u>
-	-	-
-	-	-
-	-	-
59,278	-	59,278
-	-	-
-	-	-
-	-	-
-	-	5,388
-	-	-
-	-	-
-	-	-
1,493	-	4,384
-	-	19,182
<u>60,771</u>	<u>-</u>	<u>88,232</u>
-	-	-
-	-	-
<u>62,771</u>	<u>22,400</u>	<u>486,254</u>
-	-	-
-	-	-
<u>62,771</u>	<u>22,400</u>	<u>486,254</u>
\$ -	\$ -	\$ -

CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
for the Fiscal Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 1,502,138	\$ (4,116)	\$ 1,498,022	\$ 1,465,742	\$ 32,280
Other salaries for instruction	575,300	4,116	579,416	579,416	-
Other purchased services (400-500 series)	75,339	-	75,339	5,784	69,555
Other objects	80,000	-	80,000	10,310	69,690
Total instruction	<u>2,232,777</u>	<u>-</u>	<u>2,232,777</u>	<u>2,061,252</u>	<u>171,525</u>
Support services:					
Salaries of supervisors of instruction	208,726	-	208,726	203,691	5,035
Salaries of program directors	144,566	-	144,566	144,016	550
Salaries of other professional staff	682,290	-	682,290	553,415	128,875
Salaries of secretarial & clerical staff	89,800	-	89,800	83,290	6,510
Other salaries	205,130	(600)	204,530	114,702	89,828
Salaries of family/parent liaison	48,700	600	49,300	49,300	-
Salaries of facilitators and math and literacy coaches	944,150	-	944,150	798,050	146,100
Personal services-employee benefits	2,232,434	-	2,232,434	2,232,434	-
Purchased educational services - Contracted Pre-K	17,242,469	-	17,242,469	16,765,331	477,138
Other purchased professional services	637,470	-	637,470	1,475	635,995
Cleaning, repair and maintenance services and school) - grant agreements	75,083	-	75,083	-	75,083
	140,700	-	140,700	75,754	64,946
Travel	24,750	-	24,750	-	24,750
Supplies and materials	464,650	-	464,650	348,020	116,630
Total support services	<u>23,140,918</u>	<u>-</u>	<u>23,140,918</u>	<u>21,369,478</u>	<u>1,771,440</u>
Facilities acquisition and construction services:					
Instructional equipment	17,600	-	17,600	4,696	12,904
Noninstructional equipment	13,914	-	13,914	636	13,278
Total facilities acquisition and construction services	<u>31,514</u>	<u>-</u>	<u>31,514</u>	<u>5,332</u>	<u>26,182</u>
Total expenditures	<u>\$ 25,405,209</u>	<u>\$ -</u>	<u>\$ 25,405,209</u>	<u>\$ 23,436,062</u>	<u>\$ 1,969,147</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2010-11 Preschool Education Aid	\$ 25,405,209
Add: Actual ECPA Carryover June 30, 2010	<u>2,327,424</u>
Total Preschool Education Aid Funds Available for 2010-11 Budget	27,732,633
Less: 2010-11 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(25,405,209)</u>
Available & Unbudgeted Funds as of June 30, 2011	2,327,424
Add: June 30, 2011 Unexpended Preschool Education Aid	<u>1,969,147</u>
2010-11 Actual Carryover - Preschool Education Aid	<u>\$ 4,296,571</u>
2010-11 Preschool Education Aid Carryover Budgeted for Preschool Programs 2011-12	<u>\$ 2,327,424</u>

CAPITAL PROJECTS FUND

The capital projects fund is used to account for the acquisition and construction of major facilities and equipment purchases other than those financed by proprietary funds.

**CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
for the Fiscal Year Ended June 30, 2011**

<u>Project Title/Issue</u>	<u>Original Date</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance June 30, 2011</u>
			<u>Prior Years</u>	<u>Current Year</u>	
New Elementary School - Columbus School Replacement	12/12/01	\$ 63,927,447	\$ 33,787,686	\$ 8,145,577	\$ 21,994,184
High School #1 Demonstration Project	03/22/04	173,597,852	163,344,229	3,780,830	6,472,793
Jose Marti Middle School	09/11/02	34,954,541	33,940,457	-	1,014,084
Roosevelt School Facilities Project	07/02/08	33,900	33,674	-	226
Schlemm Early Childhood Center	05/22/01	22,116,518	22,029,363	37,746	49,409
Washington School Health and Safety Improvements	08/24/00	1,240,243	1,240,236	-	7
Jefferson School Health and Safety Improvements	08/24/00	202,617	202,571	-	46
Jefferson Elementary School	09/21/09	121,030	-	-	121,030
Washington Elementary School	09/21/09	332,546	-	-	332,546
Roosevelt Elementary School	09/21/09	380,611	-	-	380,611
		<u>\$ 296,907,305</u>	<u>\$ 254,578,216</u>	<u>\$ 11,964,153</u>	<u>\$ 30,364,936</u>

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis
for the Fiscal Year Ended June 30, 2011

Revenues and Other Financing Sources:

State Sources - SDA Grant	\$ 790,511
Transfer from Capital Reserve	
Total Revenues and Other Financing Sources	790,511

Expenditures and Other Financing Uses:

Construction Services	11,964,153
Total Expenditures and Other Financing Uses	11,964,153

Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(11,173,642)
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Fund Balance - Beginning	41,538,578
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Fund Balance - Ending	\$ 30,364,936
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CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Construction of New Elementary School on the Site of the Columbus School plus Supplemental Properties
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 63,176,820	\$ 750,627	\$ 63,927,447	\$ 63,927,447
Total Revenues and Other Financing Sources	63,176,820	750,627	63,927,447	63,927,447
Expenditures and Other Financing Uses:				
Construction Services	33,787,686	8,145,577	41,933,263	63,927,447
Total Expenditures and Other Financing Uses	33,787,686	8,145,577	41,933,263	63,927,447
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 29,389,134	\$ (7,394,950)	\$ 21,994,184	\$ -
Additional Project Information:				
Project Number	17-5240-N03			
Grant Date	12/21/01			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 62,348,986			
Additional Authorized Cost	\$ 1,578,461			
Revised Authorized Cost	\$ 63,927,447			
Percentage Increase over Original Authorized Cost	2.53%			
Percentage of Completion	65.60%			
Original Target Completion Date	06/06			
Revised Target Completion Date	05/11			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
High School Demonstration Project
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 173,597,852	\$ -	\$ 173,597,852	\$ 173,597,852
Total Revenues and Other Financing Sources	173,597,852	-	173,597,852	173,597,852
Expenditures and Other Financing Uses:				
Construction Services	163,344,229	3,780,830	167,125,059	173,597,852
Total Expenditures and Other Financing Uses	163,344,229	3,780,830	167,125,059	173,597,852
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 10,253,623	\$ (3,780,830)	\$ 6,472,793	\$ -
 Additional Project Information:				
Project Number	17-5240-x07			
Grant Date	3/22/04			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 173,592,160			
Additional Authorized Cost	\$ 5,692			
Revised Authorized Cost	\$ 173,597,852			
 Percentage Increase over Original Authorized Cost				
Authorized Cost	700.43%			
 Percentage of Completion				
Percentage of Completion	100.00%			
 Original Target Completion Date				
Original Target Completion Date	09/07			
 Revised Target Completion Date				
Revised Target Completion Date	09/08			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis

New Construction - Jose Marti Middle School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 33,697,565	\$ -	\$ 33,697,565	\$ 33,697,565
Transfer from Capital Reserve	1,256,976	-	1,256,976	1,256,976
Total Revenues and Other Financing Sources	34,954,541	-	34,954,541	34,954,541
Expenditures and Other Financing Uses:				
Construction Services	33,940,457	-	33,940,457	34,954,541
Total Expenditures and Other Financing Uses	33,940,457	-	33,940,457	34,954,541
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 1,014,084	\$ -	\$ 1,014,084	\$ -
Additional Project Information:				
Project Number	17-5240-n01			
Grant Date	7/01/02			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 31,187,464			
Additional Authorized Cost	\$ 3,767,077			
Revised Authorized Cost	\$ 34,954,541			
Percentage Increase over Original Authorized Cost	12.49%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/04			
Revised Target Completion Date	09/04			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities - Roosevelt Elementary School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 33,900	\$ -	\$ 33,900	\$ 33,900
Total Revenues and Other Financing Sources	33,900	-	33,900	33,900
Expenditures and Other Financing Uses:				
Construction Services	33,674	-	33,674	33,900
Total Expenditures and Other Financing Uses	33,674	-	33,674	33,900
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 226	\$ -	\$ 226	\$ -
 Additional Project Information:				
Project Number	17-5240-110			
Grant Date	07/02/08			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	\$ 18,900			
Revised Authorized Cost	\$ 33,900			
Percentage Increase over Original Authorized Cost	126.00%			
Percentage of Completion	100.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Schlemm Early Childhood Center
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 22,076,634	\$ 39,884	\$ 22,116,518	\$ 22,116,518
Total Revenues and Other Financing Sources	22,076,634	39,884	22,116,518	22,116,518
Expenditures and Other Financing Uses:				
Construction Services	22,029,363	37,746	22,067,109	22,116,518
Total Expenditures and Other Financing Uses	22,029,363	37,746	22,067,109	22,116,518
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 47,271	\$ 2,138	\$ 49,409	\$ -
 Additional Project Information:				
Project Number	17-5240-E01			
Grant Date	5/22/01			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 18,948,345			
Additional Authorized Cost	\$ 3,168,173			
Revised Authorized Cost	\$ 22,116,518			
Percentage Increase over Original Authorized Cost	16.72%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/05			
Revised Target Completion Date	07/06			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Washington Elementary School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 1,240,243	\$ -	\$ 1,240,243	\$ 1,240,243
Total Revenues and Other Financing Sources	1,240,243	-	1,240,243	1,240,243
Expenditures and Other Financing Uses:				
Construction Services	1,240,236	-	1,240,236	1,240,243
Total Expenditures and Other Financing Uses	1,240,236	-	1,240,236	1,240,243
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 7	\$ -	\$ 7	\$ -
 Additional Project Information:				
Project Number	17-5240-120			
Grant Date	8/24/00			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,140,596			
Additional Authorized Cost	\$ 99,647			
Revised Authorized Cost	\$ 1,240,243			
Percentage Increase over Original Authorized Cost	8.74%			
Percentage of Completion	100.00%			
Original Target Completion Date	09/03			
Revised Target Completion Date	08/04			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Jefferson Elementary School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 202,617	\$ -	\$ 202,617	\$ 202,617
Total Revenues and Other Financing Sources	202,617	-	202,617	202,617
Expenditures and Other Financing Uses:				
Construction Services	202,571	-	202,571	202,617
Total Expenditures and Other Financing Uses	202,571	-	202,571	202,617
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 46	\$ -	\$ 46	\$ -
 Additional Project Information:				
Project Number	17-5240-100			
Grant Date	8/24/00			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 183,617			
Additional Authorized Cost	\$ 19,000			
Revised Authorized Cost	\$ 202,617			
 Percentage Increase over Original Authorized Cost				
Authorized Cost	10.35%			
Percentage of Completion				
Percentage of Completion	100.00%			
Original Target Completion Date				
Original Target Completion Date	06/03			
Revised Target Completion Date				
Revised Target Completion Date	09/04			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Jefferson Elementary School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 121,030	\$ -	\$ 121,030	\$ 121,030
Total Revenues and Other Financing Sources	121,030	-	121,030	121,030
Expenditures and Other Financing Uses:				
Construction Services	-	-	-	121,030
Total Expenditures and Other Financing Uses	-	-	-	121,030
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 121,030	\$ -	\$ 121,030	\$ -
 Additional Project Information:				
Project Number	17-5240-100			
Grant Date	09/21/09			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 121,030			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 121,030			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Washington Elementary School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 332,546	\$ -	\$ 332,546	\$ 332,546
Total Revenues and Other Financing Sources	332,546	-	332,546	332,546
Expenditures and Other Financing Uses:				
Construction Services	-	-	-	332,546
Total Expenditures and Other Financing Uses	-	-	-	332,546
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 332,546	\$ -	\$ 332,546	\$ -
 Additional Project Information:				
Project Number	17-5240-120			
Grant Date	09/21/00			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 332,546			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 332,546			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Roosevelt Elementary School
From Inception and for the Fiscal Year Ended June 30, 2011

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 380,611	\$ -	\$ 380,611	\$ 380,611
Total Revenues and Other Financing Sources	380,611	-	380,611	380,611
Expenditures and Other Financing Uses:				
Construction Services	-	-	-	380,611
Total Expenditures and Other Financing Uses	-	-	-	380,611
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 380,611	\$ -	\$ 380,611	\$ -
 Additional Project Information:				
Project Number	17-5240-110			
Grant Date	09/21/09			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 380,611			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 380,611			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

PROPRIETARY FUNDS

Proprietary funds are used to account for district activities that are similar to business operations in the private sector. There are two categories of proprietary funds – enterprise and internal service funds.

Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises – where the intent of the district’s board is that the costs of providing goods or services be financed through user charges.

Food Services Fund - This fund provides for the operation of food services in all schools within the school district.

Internal service funds are used to account for the financing of goods or services provided by one department or office to other departments or offices of the district board of education, or to other district boards of education and governmental units, on a cost-reimbursement basis.

Internal Service Fund - Not applicable.

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Net Assets
June 30, 2011

	<u>Food Service Fund</u>
ASSETS:	
Current assets:	
Cash and cash equivalents	\$ 28,765
Intergovernmental receivable	372,434
Inventory	70,699
Total current assets	<u>471,898</u>
Noncurrent assets:	
Equipment	1,069,600
Less: accumulated depreciation	<u>(709,277)</u>
Total noncurrent assets	<u>360,323</u>
Total assets	<u><u>\$ 832,221</u></u>
LIABILITIES:	
Current liabilities:	
Interfund payable	\$ 113,397
Accounts payable	415,092
Total current liabilities	<u>528,489</u>
NET ASSETS:	
Invested in capital assets net of related debt	360,323
Unrestricted	<u>(56,591)</u>
Total net assets	<u>303,732</u>
Total liabilities and net assets	<u><u>\$ 832,221</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Assets
for the Fiscal Year Ended June 30, 2011

	<u>Food Service Fund</u>
OPERATING REVENUES:	
Charges for services:	
Daily sales - reimbursable programs	\$ 132,838
Daily sales - non-reimbursable programs	143,307
Special functions	37,259
Total operating revenues	<u>313,404</u>
OPERATING EXPENSES:	
Cost of sales	2,402,206
Salaries and wages	1,471,865
Employee benefits	392,335
Supplies and materials	48,921
Insurance - Other	128,365
Uniforms	12,426
Training	1,984
Miscellaneous	6,540
Management fees	329,311
Lease of equipment	64,052
Equipment maintenance expense	23,029
Depreciation expense	69,718
Total operating expenses	<u>4,950,752</u>
Operating (loss)	<u>(4,637,348)</u>
Nonoperating revenues:	
State sources:	
State school lunch program	77,332
Federal sources:	
School breakfast program	473,735
National school lunch program	3,781,218
Food distribution program	169,217
Fresh fruit and vegetables program	2,966
Total nonoperating revenues	<u>4,504,468</u>
Change in net assets	(132,880)
Adjustment per valuation of capital assets	409,598
Total net assets - beginning	<u>27,014</u>
Total net assets - ending	<u><u>\$ 303,732</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2011

	<u>Food Service Fund</u>
Cash flows from operating activities:	
Receipts from customers	\$ 313,404
Payments to employees	(1,471,865)
Payments for employee benefits	(392,335)
Payments to suppliers	<u>(2,869,264)</u>
Net cash (used for) operating activities	<u>(4,420,060)</u>
 Cash flows from non-capital financing activities:	
State sources	80,370
Federal sources	<u>4,212,465</u>
Net cash provided by non-capital financing activities	<u>4,292,835</u>
Net decrease in cash and cash equivalents	(127,225)
Balance - beginning of the year	<u>155,990</u>
Balance - end of the year	<u><u>\$ 28,765</u></u>
 Reconciliation of operating (loss) to net cash (used for) operating activities:	
Operating (loss)	<u>\$ (4,637,348)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	69,718
Food distribution program	169,217
Fresh fruit program	2,966
(Increase) in inventories	(36,788)
(Decrease) in interfund payable	(105,684)
Increase in accounts payable	<u>117,859</u>
Total adjustments	<u>217,288</u>
Net cash (used for) operating activities	<u><u>\$ (4,420,060)</u></u>

FIDUCIARY FUNDS

Fiduciary funds report assets that are held in a trustee or agency capacity for external parties and that cannot be used to support the government's own programs.

Trust and agency funds are used to account for resources held and administered by a school district when it acts in a fiduciary capacity. Trust funds are used to account for assets held by the district in a trustee capacity. Agency funds are utilized to account for assets held by the district as an agent for individuals or other funds.

Scholarship Trust Fund - This is an expendable trust fund where both the principal and interest earned may be spent for scholarships to students.

Unemployment Compensation Insurance Trust Fund - This is an expendable trust fund where both principal and interest may be spent for unemployment compensation claims.

Workmen's Compensation Self Insurance Trust Fund - This is an expendable trust fund where both principal and interest may be spent for workmen's compensation claims.

Payroll Agency Fund - This agency fund is used to account for the payroll transactions of the school district.

Student Activity Fund - This agency fund is used to account for assets being maintained by the District for a student type of organization.

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Assets
for the Fiscal Year Ended June 30, 2011

	Private Purpose Scholarship Trust Funds					Total Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Total Expendable Trust Funds
	Union City High School Scholarships	Union Hill High School Scholarships	Emerson High School Scholarships	Washington Grammar School Scholarships				
Additions:								
Local sources:								
Contributions	\$ 142,693	\$ -	\$ -	\$ 1,000	\$ 143,693	\$ 154,135	\$ 297,828	
Interest on investment	430	8,453	4,240	6	13,129	-	13,129	
Total additions	143,123	8,453	4,240	1,006	156,822	154,135	310,957	
Deductions:								
Scholarships awarded	124,212	-	-	4,000	128,212	-	128,212	
Unemployment claims	-	-	-	-	-	598,179	598,179	
Administrative expenses	361	-	-	28	389	-	389	
Total deductions	124,573	-	-	4,028	128,601	598,179	726,780	
Changes in net assets	18,550	8,453	4,240	(3,022)	28,221	(444,044)	(415,823)	
Net assets - beginning of the year	63,761	172,263	140,891	10,936	387,851	576,435	964,286	
Net assets - end of the year	\$ 82,311	\$ 180,716	\$ 145,131	\$ 7,914	\$ 416,072	\$ 132,391	\$ 548,463	

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Student Activity Agency Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2011

	<u>Balance, June 30, 2010</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2011</u>
ELEMENTARY SCHOOLS:				
T.A. Edison	\$ 31,000	\$ 19,862	\$ 27,867	\$ 22,995
Sara Gilmore	201	12,286	11,333	1,154
Hudson	7,107	29,336	28,083	8,360
Jefferson	606	34,360	34,372	594
Roosevelt	637	19,277	14,595	5,319
Robert Waters	19,013	58,725	52,960	24,778
Veterans Memorial	377	36,568	33,791	3,154
Washington	3,346	8,594	7,149	4,791
Wilson	9,762	18,655	22,398	6,019
Jose Marti - Academy	15,857	8,614	9,765	14,706
Emerson Middle School	3,776	13,331	7,296	9,811
Union Hill Middle School	14,467	36,044	39,534	10,977
Total elementary schools	<u>106,149</u>	<u>295,652</u>	<u>289,143</u>	<u>112,658</u>
SENIOR HIGH SCHOOLS:				
Union City	<u>94,124</u>	<u>385,201</u>	<u>393,777</u>	<u>85,548</u>
Total senior high schools	<u>94,124</u>	<u>385,201</u>	<u>393,777</u>	<u>85,548</u>
ATHLETICS:				
Union City	<u>(1,710)</u>	<u>64,403</u>	<u>60,815</u>	<u>1,878</u>
Total athletics	<u>(1,710)</u>	<u>64,403</u>	<u>60,815</u>	<u>1,878</u>
Total all schools	<u>\$ 198,563</u>	<u>\$ 745,256</u>	<u>\$ 743,735</u>	<u>\$ 200,084</u>

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Payroll Agency Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2011

	<u>Balance, June 30, 2010</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2011</u>
PAYROLL AGENCY FUND:				
Payroll (Net)	\$ 124,753	\$ 64,155,119	\$ 64,162,731	\$ 117,141
Payroll deductions and withholdings	985,518	50,353,276	50,262,951	1,075,843
Summer pay	<u>3,378,381</u>	<u>3,508,630</u>	<u>3,376,668</u>	<u>3,510,343</u>
Total payroll agency fund	<u>\$ 4,488,652</u>	<u>\$ 118,017,025</u>	<u>\$ 117,802,350</u>	<u>\$ 4,703,327</u>

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Other Board Activity Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2011

	<u>Balance, June 30, 2010</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2011</u>
OTHER BOARD ACTIVITY FUND:				
Local share of SASA	\$ 10,523	\$ -	\$ -	\$ 10,523
Weight room	8,530	-	-	8,530
Charitable Gift-Frederick Valergakie	28,000	28,000	-	56,000
B & B Iron Works	30,000	-	-	30,000
Veterans School Settlement Reserve	-	400,641	-	400,641
	<hr/>	<hr/>	<hr/>	<hr/>
Total other board activities	<u>\$ 77,053</u>	<u>\$ 428,641</u>	<u>\$ -</u>	<u>\$ 505,694</u>

LONG-TERM DEBT

Long-term debt is used to record the outstanding principal balances of the general long-term liabilities of the school district. This included serial bonds outstanding, the outstanding principal balance of capital leases and activity for debt service of the school district.

CITY OF UNION CITY SCHOOL DISTRICT
Long-Term Debt
Schedule of Obligations Under Capital Leases
for the Fiscal Year Ended June 30, 2011

Purpose	Date of Lease	Term of Lease	Amount of Original Lease Principal	Interest	Interest Rate	Balance, June 30, 2010	Issued	Retired	Cancelled	Balance, June 30, 2011
Computers # 5	08/01/08	3 years	1,929,613	-	0.000%	\$ 314,807	\$ -	\$ 314,807	\$ -	\$ -
Computers # 6	09/25/08	3 years	166,376	-	0.000%	55,458	-	55,458	-	-
Computers # 7	11/15/10	3 years	1,959,254	-	0.000%	-	1,959,254	300,000	-	1,659,254
Copiers # 2	12/16/08	5 years	295,425	36,075	4.630%	213,833	-	57,590	-	156,243
Copiers # 3	06/10/09	5 years	525,912	68,105	4.900%	430,755	-	99,925	-	330,830
Copiers # 4	08/20/09	5 years	161,477	21,270	4.980%	137,272	-	30,401	-	106,871
Copiers # 5	12/19/09	5 years	44,103	6,968	5.930%	40,256	-	8,044	-	32,212
Copiers # 6	06/24/10	5 years	549,461	72,375	4.980%	549,461	-	99,250	-	450,211
Copiers # 7	12/23/10	5 years	248,492	32,731	4.980%	-	248,492	25,912	-	222,580
						<u>\$ 1,741,842</u>	<u>\$ 2,207,746</u>	<u>\$ 991,387</u>	<u>\$ -</u>	<u>\$ 2,958,201</u>

STATISTICAL SECTION
(Unaudited)

CITY OF UNION CITY SCHOOL DISTRICT
INTRODUCTION TO THE STATISTICAL SECTION
(UNAUDITED)

<u>CONTENTS:</u>	<u>Page</u>
<p>Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.</p>	172 - 177
<p>Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	178 - 181
<p>Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</p>	182 - 185
<p>Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</p>	186 - 188
<p>Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</p>	189 - 193

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ending June 30, 2003; schedules presenting district-wide information include information beginning in that year.

FINANCIAL TRENDS

CITY OF UNION CITY SCHOOL DISTRICT
NET ASSETS BY COMPONENT
LAST NINE FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	Fiscal Year Ending June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities									
Invested in capital assets, net of related debt	\$ 34,423,937	\$ 60,675,316	\$ 62,023,355	\$ 60,016,474	\$ 59,899,401	\$ 61,916,629	\$ 65,318,589	\$ 289,228,537	\$ 293,534,148
Restricted	42,173,250	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910
Unrestricted	(14,090,884)	(16,793,917)	(22,406,211)	(16,551,984)	(14,890,521)	(15,649,925)	(24,818,986)	(17,209,733)	(22,732,788)
Total governmental activities net assets	\$ 62,506,303	\$ 68,582,363	\$ 74,537,928	\$ 85,714,986	\$ 96,536,507	\$ 97,175,420	\$ 100,723,731	\$ 301,226,390	\$ 315,661,270
Business-type activities									
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 3,014	\$ 2,261	\$ 1,507	\$ 6,104	\$ 50,840	\$ 360,323
Unrestricted	308,810	491,770	343,468	182,541	(1,670)	45,233	(4,072)	(23,826)	(56,591)
Total business-type activities net assets	\$ 308,810	\$ 491,770	\$ 343,468	\$ 185,555	\$ 591	\$ 46,740	\$ 2,032	\$ 27,014	\$ 303,732
District-wide									
Invested in capital assets, net of related debt	\$ 34,423,937	\$ 60,675,316	\$ 62,023,355	\$ 60,019,488	\$ 59,901,662	\$ 61,916,136	\$ 65,324,693	\$ 289,279,377	\$ 293,894,471
Restricted	42,173,250	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910
Unrestricted	(13,782,074)	(16,302,147)	(22,062,743)	(16,369,443)	(14,892,191)	(15,604,692)	(24,823,058)	(17,233,559)	(22,789,379)
Total district net assets	\$ 62,815,113	\$ 69,074,133	\$ 74,881,396	\$ 85,900,541	\$ 96,537,098	\$ 97,222,160	\$ 100,725,763	\$ 301,253,404	\$ 315,965,002

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

In 2011 the District implemented GASB Statement 54 which requires fund balance to be reported as restricted, committed, assigned and unassigned.

CITY OF UNION CITY SCHOOL DISTRICT
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	Fiscal Year Ended June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses									
Governmental activities									
Instruction									
Regular	\$ 57,155,457	\$ 61,201,692	\$ 51,913,004	\$ 47,186,230	\$ 50,603,516	\$ 56,421,404	\$ 61,018,217	\$ 63,335,112	\$ 66,720,960
Special education	11,122,004	10,892,828	11,491,340	11,170,904	11,629,502	12,556,404	12,613,118	10,726,982	11,180,775
Other special instruction	16,679,170	15,515,612	15,690,268	14,981,658	16,109,131	16,154,494	17,108,018	13,296,230	13,579,423
Vocational	82,372	5,777	76,194	259,527	260,632	260,829	269,936	285,731	175,811
Other instruction	3,287,409	1,747,976	2,308,523	2,118,022	1,895,674	2,234,139	2,986,367	4,527,755	3,920,539
Support Services:									
Tuition	4,649,150	7,011,503	5,518,739	6,549,526	7,049,867	6,719,855	7,410,726	8,558,472	9,085,609
Student & instruction related services	27,787,545	25,293,288	39,999,200	42,783,988	43,950,364	48,104,496	48,284,402	63,257,003	62,853,697
School administrative services	5,769,106	6,930,598	151,770	5,347,836	201,790	5,976,185	167,777	7,223,495	6,217,917
General and business administrative services	8,429,384	6,892,971	14,622,089	7,731,304	13,866,175	10,342,032	14,627,136	9,710,754	8,027,638
Plant operations and maintenance	15,315,401	15,665,428	18,128,199	19,168,158	19,882,321	22,790,561	23,504,710	28,933,119	32,114,915
Pupil transportation	2,766,386	2,794,093	3,483,881	3,549,786	4,122,118	4,054,831	4,159,689	5,687,651	4,027,512
Special Schools	1,569,132	1,584,530	1,799,420	1,980,102	2,344,497	2,796,000	2,480,230	2,297,989	1,748,080
Charter Schools	79,422	121,619	101,772	94,722	75,604	81,140	128,169	95,206	181,883
Total governmental activities expenses	\$ 154,691,938	\$ 155,657,915	\$ 165,284,399	\$ 162,921,763	\$ 171,991,191	\$ 188,492,370	\$ 194,758,495	\$ 217,935,499	\$ 219,834,759
Business-type activity:									
Food service	3,052,540	3,423,933	3,699,797	3,860,893	3,875,577	4,324,480	4,162,921	4,756,727	4,950,752
Total business-type activities expense	\$ 3,052,540	\$ 3,423,933	\$ 3,699,797	\$ 3,860,893	\$ 3,875,577	\$ 4,324,480	\$ 4,162,921	\$ 4,756,727	\$ 4,950,752
Total district expenses	\$ 157,744,478	\$ 159,081,848	\$ 168,984,196	\$ 166,782,656	\$ 175,866,768	\$ 192,816,850	\$ 198,921,416	\$ 222,692,226	\$ 224,785,511
Program Revenues									
Governmental activities:									
Operating grants and contributions	\$ 147,946,300	\$ 137,712,899	\$ 141,185,043	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 145,717,605	\$ 195,919,460
Capital grants and contributions	-	-	-	-	-	-	-	226,824,828	11,964,153
Total governmental activities program revenues	\$ 147,946,300	\$ 137,712,899	\$ 141,185,043	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 372,542,433	\$ 207,883,613
Business-type activities:									
Charges for services									
Food service	233,082	199,522	246,237	189,661	186,578	186,021	239,556	294,268	313,404
Operating grants and contributions	2,831,135	3,257,371	3,305,258	3,513,319	3,504,035	3,934,608	3,878,657	4,470,481	4,504,468
Capital grants and contributions	-	-	-	-	-	-	-	16,960	-
Total business type activities program revenues	\$ 3,064,217	\$ 3,456,893	\$ 3,551,495	\$ 3,702,980	\$ 3,690,613	\$ 4,120,629	\$ 4,118,213	\$ 4,781,709	\$ 4,817,872
Total district program revenues	\$ 151,010,517	\$ 141,169,792	\$ 144,736,538	\$ 148,521,932	\$ 155,533,011	\$ 162,871,823	\$ 180,012,299	\$ 377,324,142	\$ 212,701,485
Net (Expense)/Revenue									
Governmental activities	\$ (6,745,638)	\$ (17,945,016)	\$ (24,099,356)	\$ (18,102,811)	\$ (20,148,793)	\$ (29,741,176)	\$ (18,864,409)	\$ 154,606,934	\$ (11,951,146)
Business-type activities	11,677	32,960	(148,302)	(157,913)	(184,964)	(203,851)	(44,708)	24,982	(132,880)
Total district-wide net expense	\$ (6,733,961)	\$ (17,912,056)	\$ (24,247,658)	\$ (18,260,724)	\$ (20,333,757)	\$ (29,945,027)	\$ (18,909,117)	\$ 154,631,916	\$ (12,084,026)

**CITY OF UNION CITY SCHOOL DISTRICT
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)**

	Fiscal Year Ended June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Property taxes levied for general purposes, net	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Unrestricted grants and contributions	-	4,939,106	9,891,494	11,082,338	11,449,094	12,487,185	5,460,935	229,624	66,767
Investment earnings	979,245	272,330	597,640	1,518,876	2,446,507	1,943,086	699,997	404,462	2,737,378
Miscellaneous income	514,311	649,281	580,484	1,062,528	1,109,298	146,816	319,573	29,356,384	6,074,504
Special items	1,268,904	3,209,863	3,884,807	515,631	864,919	634,365	513,578	1,572,324	2,088,740
Transfers	(200,000)	(150,000)	-	-	-	(250,000)	-	-	-
Total governmental activities	<u>17,662,956</u>	<u>24,021,076</u>	<u>30,054,921</u>	<u>29,279,869</u>	<u>30,970,314</u>	<u>30,380,089</u>	<u>22,412,720</u>	<u>46,981,431</u>	<u>26,386,026</u>
Business-type activities									
Transfers	200,000	150,000	-	-	-	250,000	-	-	-
Total business-type activities	<u>200,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district-wide	<u>\$ 17,862,956</u>	<u>\$ 24,171,076</u>	<u>\$ 30,054,921</u>	<u>\$ 29,279,869</u>	<u>\$ 30,970,314</u>	<u>\$ 30,630,089</u>	<u>\$ 22,412,720</u>	<u>\$ 46,981,431</u>	<u>\$ 26,386,026</u>
Change in Net Assets									
Governmental activities	\$ 10,917,318	\$ 6,076,060	\$ 5,955,565	\$ 11,177,058	\$ 10,821,521	\$ 638,913	\$ 3,548,311	\$ 201,588,365	\$ 14,434,880
Business-type activities	211,677	182,960	(148,302)	(157,913)	(184,964)	46,149	(44,708)	24,982	(132,880)
Total district	<u>\$ 11,128,995</u>	<u>\$ 6,259,020</u>	<u>\$ 5,807,263</u>	<u>\$ 11,019,145</u>	<u>\$ 10,636,557</u>	<u>\$ 685,062</u>	<u>\$ 3,503,603</u>	<u>\$ 201,613,347</u>	<u>\$ 14,302,000</u>

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

**CITY OF UNION CITY SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE FISCAL YEARS
(UNAUDITED)**

(modified accrual basis of accounting)

	Fiscal Year Ending June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund									
Restricted	\$ 25,206,104	\$ 33,015,234	\$ 36,298,054	\$ 46,171,409	\$ 57,286,982	\$ 56,674,194	\$ 66,890,073	\$ 34,925,601	\$ 44,775,914
Committed	-	-	-	-	-	-	-	-	6,915,310
Unassigned	2,232,695	(1,517,861)	(2,277,915)	(2,307,976)	(2,641,340)	(2,338,185)	(12,011,102)	(2,653,596)	(10,212,466)
Total general fund	\$ 27,438,799	\$ 31,497,373	\$ 34,020,139	\$ 43,863,433	\$ 54,645,642	\$ 54,336,009	\$ 54,878,971	\$ 32,272,005	\$ 41,478,758
All Other Governmental Funds									
Restricted	\$ 24,498,946	\$ 819,280	\$ 594,280	\$ 196,390	\$ 83,996	\$ -	\$ -	\$ -	\$ -
Unassigned, reported in:									
Special revenue fund	(694,675)	(671,266)	(671,266)	(671,266)	(671,266)	(671,266)	(1,348,880)	(2,416,277)	(2,540,521)
Capital projects fund	-	-	-	225,545	272,854	83,996	83,996	83,996	83,996
Total all other governmental funds	\$ 23,804,271	\$ 148,014	\$ (76,986)	\$ (249,331)	\$ (314,416)	\$ (587,270)	\$ (1,264,884)	\$ (2,332,281)	\$ (2,456,525)

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

In 2011 the District implemented GASB Statement 54 which requires fund balance to be reported as restricted, committed, assigned and unassigned.

CITY OF UNION CITY SCHOOL DISTRICT
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS,
LAST NINE FISCAL YEARS
(UNAUDITED)
(modified accrual basis of accounting)

	Fiscal Year Ending June 30,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues									
Tax levy	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Interest Earnings			597,640	1,518,876	2,446,507	1,943,086	699,997	229,624	66,767
Miscellaneous	1,493,556	921,611	580,484	1,062,528	1,109,298	146,816	319,573	404,462	2,737,378
State sources	114,441,462	132,152,016	141,154,704	144,616,638	152,174,028	159,087,635	166,952,556	359,276,078	194,551,137
Federal sources	9,005,892	10,499,990	9,921,833	11,284,652	11,117,464	12,150,744	14,402,465	42,622,739	19,406,980
Total revenue	140,041,406	158,674,113	167,355,157	173,583,190	181,947,793	188,746,918	197,793,228	417,951,540	232,180,899
Expenditures									
Instruction									
Regular	28,889,551	33,278,992	39,564,513	35,931,989	35,593,648	39,049,689	42,527,881	44,096,343	45,792,168
Special	7,269,391	8,021,928	8,220,203	8,101,840	7,804,932	8,204,279	8,491,932	7,220,993	7,245,477
Other special instruction	11,126,289	11,603,037	11,390,114	10,977,394	10,875,559	10,715,397	11,705,576	9,105,970	8,881,028
Vocational instruction	82,372	5,577	74,420	206,096	189,518	181,656	194,012	205,552	165,022
School-sponsored/other instructional	2,132,650	1,370,632	1,828,130	1,825,312	1,707,043	1,857,955	2,557,621	3,244,291	2,739,296
Support Services									
Tuition	4,649,150	5,096,160	5,390,225	6,401,312	6,897,398	6,561,765	7,220,383	8,193,340	8,528,035
Student & instruction related services	16,461,219	16,694,525	33,371,953	36,178,499	35,994,447	39,012,953	38,033,534	49,601,463	50,935,966
School administration	4,369,229	5,236,068	148,236	5,226,816	197,426	5,835,590	163,468	6,915,318	5,836,330
Other administration	6,125,615	5,817,936	11,288,720	5,001,902	10,902,568	6,143,073	11,452,241	5,764,424	4,299,588
Operations and maintenance	11,800,179	13,027,459	14,900,558	16,065,673	15,800,324	17,888,299	19,624,770	23,435,916	25,021,369
Student transportation	2,149,783	2,243,926	2,775,752	2,877,002	3,250,601	2,922,718	3,054,796	4,624,782	3,573,459
Employee benefits	26,823,844	28,892,968	34,118,551	33,267,708	38,696,649	44,298,062	46,062,203	47,731,605	46,810,833
Special schools	1,079,566	1,195,644	1,320,548	1,432,874	1,568,870	1,834,487	1,662,988	1,546,708	1,130,245
Charter schools	75,473	114,391	101,772	94,722	75,604	81,140	128,169	95,206	181,883
Capital Outlay:									
Equipment	610,267	409,155	402,548	269,362	263,867	930,895	2,235,083	1,429,992	1,114,747
Facilities acquisition and construction	383,342	428,611	363,685	370,452	2,277,134	4,195,812	3,326,801	229,986,324	12,931,684
Assets acquired under capital leases - (Non-budgeted)	-	-	-	499,379	367,864	455,095	2,917,326	755,041	2,207,746
Total Expenditures	124,027,920	133,437,009	165,259,928	164,728,332	172,463,452	190,168,865	201,358,784	443,953,268	227,394,876
Excess (Deficiency) of revenues over (under) expenditures	16,013,486	25,237,104	2,095,229	8,854,858	9,484,341	(1,421,947)	(3,565,556)	(26,001,728)	4,786,023
Other Financing sources (uses)									
Interfund cancelled	-	-	-	-	-	(47,310)	-	-	-
Accounts payable cancelled	-	-	-	753	-	20,593	-	-	-
Accounts receivable cancelled	-	-	-	-	-	-	(59,172)	-	-
Due from/(to) special revenue fund	-	-	202,537	315,959	864,919	661,082	572,750	1,572,324	2,088,740
Transfer to food service fund	-	-	-	-	-	(250,000)	-	-	-
Capital lease (Non-budgeted)	-	-	-	499,379	367,864	455,095	2,917,326	755,041	2,207,746
Total other financing sources (uses)	-	-	202,537	816,091	1,232,783	839,460	3,430,904	2,327,365	4,296,486
Net change in fund balances	\$ 16,013,486	\$ 25,237,104	\$ 2,297,766	\$ 9,670,949	\$ 10,717,124	\$ (582,487)	\$ (134,652)	\$ (23,674,363)	\$ 9,082,509
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District Records (GAAP Basis)

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

Note: Noncapital expenditures are total expenditures less capital outlay. Central Service and Administrative Information Technology account classifications were added beginning with year end June 30, 2005. Prior to June 30, 2005, Central Service and Administrative Information Technology were combined in Other Support Services as Business and Other Support Services.

**CITY OF UNION CITY SCHOOL DISTRICT
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE (NJ)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Description</u>	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General fund:										
Interest on investments	\$ 30,838	\$ 188,868	\$ 699,997	\$ 1,943,086	\$ 2,446,507	\$ 1,518,876	\$ 597,640	\$ 272,330	\$ 979,245	\$ 903,705
Prior year refunds	258,488	-	-	-	882,354	1,033,418	567,476	649,281	514,311	661,618
Other	2,478,890	404,462	319,573	-	46,742	12,395	5,512	-	-	-
Total miscellaneous	2,768,216	593,330	1,019,570	1,943,086	3,555,805	2,581,404	1,178,124	921,611	1,493,556	1,565,323
Interest earned on capital reserve funds	35,929	40,756	-	-	-	-	-	-	-	-
Total general fund	\$ 2,804,145	\$ 634,086	\$ 1,019,570	\$ 1,943,086	\$ 3,555,805	\$ 2,581,404	\$ 1,178,124	\$ 921,611	\$ 1,493,556	\$ 1,565,323

Source: District records

**CITY OF UNION CITY SCHOOL DISTRICT
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 FOR THE LAST TEN YEARS
 (UNAUDITED)**

<u>Year Ended December 31,</u>	<u>Net Assessed Valuations</u>	<u>Estimated Full Cash Valuations</u>	<u>Percentage of Net Assessed to Estimated Full Cash Valuations</u>
2002	\$ 1,381,374,655	\$ 1,531,117,995	90.22%
2003	1,390,207,639	1,717,350,243	80.95%
2004	1,413,668,713	2,020,306,624	69.97%
2005	1,417,116,686	2,382,469,363	59.48%
2006	1,423,086,034	2,897,150,904	49.12%
2007	1,430,722,422	3,443,965,642	41.54%
2008	1,447,116,081	3,789,785,976	38.18%
2009	1,458,353,486	3,894,783,226	37.44%
2010	1,477,628,249	3,472,686,837	42.55%
2011	1,486,326,824	3,327,349,058	44.67%

Source: Certification Schedule of the General Tax Rate, Tax Assessor

Note: Detail by type of property was not available at the time of audit.

REVENUE CAPACITY

**CITY OF UNION CITY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAXES
PER \$100.00 OF ASSESSED VALUATION
FOR THE LAST TEN YEARS
(UNAUDITED)**

Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Union City School District	City of Union City	Hudson County	
2002	11.44	25.19	7.74	44.37
2003	11.38	24.88	8.11	44.37
2004	11.18	25.73	8.65	45.56
2005	11.15	26.96	8.71	46.82
2006	11.11	27.72	9.140	47.97
2007	11.27	30.22	9.58	51.07
2008	11.15	33.65	9.94	54.74
2009	11.06	35.99	10.43	57.48
2010	11.05	37.86	10.39	59.30
2011	11.02	39.97	10.90	61.89

Source: Certification Schedule of the General Tax Rate, Tax Assessor

**CITY OF UNION CITY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
FOR THE CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)**

Taxpayers	2011			2002		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,091,000	1	1.69%	\$ 24,360,000	1	1.76%
Doric Apt. Corp	23,021,000	2	1.55%	22,450,000	2	1.63%
NJ Bell Telephone Co	7,216,477	3	0.49%	14,435,555	4	1.05%
Orlando Limited	6,744,400	4	0.45%			
Union Kennedy Assoc. C/O Medonald's	5,000,000	5	0.34%	12,189,800	5	0.88%
2210-12 Kerrigan Ave LLC	4,364,700	6	0.29%			
Castle Hill Holding, LLC	4,314,400	7	0.29%	3,974,800	10	0.29%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	8	0.24%			
Yardly PPI - I, LLC/Panepinto Property	3,023,000	9	0.20%			
JDU & 4800 UC, LLC/Paramount	2,975,000	10	0.20%			
Union Plaza Assoc.				20,095,600	3	1.45%
RCG-Urban Housing				10,015,000	6	0.72%
JCG-UA Lennox, LLC				9,358,300	7	0.68%
U.C.H.C.F./Greystone Service Co.				6,200,100	8	0.45%
47th Street Assoc., LLC				5,436,700	9	0.39%
Total	\$ 85,296,777		5.74%	\$ 128,515,855		9.30%

**CITY OF UNION CITY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN YEARS
(UNAUDITED)**

<u>Year Ended December 31,</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections*</u>	<u>Percent of Tax Levy Collected</u>
2002	\$ 15,100,496	\$ 15,100,496	100.00%
2003	15,100,496	15,100,496	100.00%
2004	15,100,496	15,100,496	100.00%
2005	15,100,496	15,100,496	100.00%
2006	15,100,496	15,100,496	100.00%
2007	15,100,496	15,100,496	100.00%
2008	15,418,637	15,418,637	100.00%
2009	15,418,637	15,418,637	100.00%
2010	15,418,637	15,418,637	100.00%
2011	15,418,637	15,418,637	100.00%

Source: District records including the Certificate Schedule of the General Tax Rate

* School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

DEBT CAPACITY

**CITY OF UNION CITY SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended June 30,	Governmental Activities			Bond Anticipation Notes (BANs)	Business-Type Activities		Total District	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases		Capital Leases				
2002	\$ -	\$ -	\$ 308,223	\$ -	\$ -	\$ -	308,223	0.02% *	\$ 13
2003	-	-	164,729	-	-	-	164,729	0.01% *	7
2004	-	-	16,692	-	-	-	16,692	0.00% *	-
2005	-	-	11,162	-	-	-	11,162	0.00%	-
2006	-	-	340,928	-	-	-	340,928	0.03%	19
2007	-	-	475,878	-	-	-	475,878	0.04%	25
2008	-	-	664,475	-	-	-	475,878	0.04%	25
2009	-	-	1,872,710	-	-	-	1,872,710	0.15%	93
2010	-	-	1,741,842	-	-	-	1,741,842	0.15%	100
2011	-	-	2,958,201	-	-	-	2,958,201	(1)	(1)

Source: Debt outstanding data can be found in the notes to the financial statements. Personal income and population data was provided by the U.S. Bureau of the Census, Population Division.

* Prior to 2005 the American Community Survey data published by the US Bureau of Economic Analysis only provided data for areas with populations of 250,000 or more, therefore county per capita income was presented and used to estimate the personal income. In 2005 the US Bureau of Economic Analysis began to publish data on areas with populations of 65,000 or more and the City of Union City's actual per capita income was presented and used to estimate the personal income.

(1) Information was not available at time of the audit.

**CITY OF UNION CITY SCHOOL DISTRICT
RATIO OF GENERAL BONDED DEBT OUTSTANDING
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2002	\$ -	\$ -	\$ -	0.00%	\$ -
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-

Sources: Debt outstanding data can be found in the notes to the financial statements. Assessed valuations were provided by the Abstract of Ratables, County Board of Taxation. School District population data was estimated by the U.S. Bureau of the Census, Population Division.

**CITY OF UNION CITY SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(UNAUDITED)**

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ^a</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Hudson County General Obligation Debt	\$ 927,406,236	5.68%	\$ 52,676,674
Other debt			
City of Union City Parking Authority	2,312,200	32.00%	<u>739,904</u>
Subtotal, overlapping debt			53,416,578
City of Union City District Direct Debt			<u>79,444,653</u>
Total Direct and Overlapping Debt			<u><u>\$ 132,861,231</u></u>

Source: Assessed value data used to estimate applicable percentages provided by the Hudson County Board of Taxation. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Union City. This process recognized that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

**CITY OF UNION CITY SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Equalized Valuation Basis
Debt limit	\$ 56,175,848	\$ 61,077,788	\$ 68,519,710	\$ 79,256,006	\$ 94,622,370	\$ 113,661,038	\$ 131,776,020	\$ 144,745,249	\$ 148,804,298	\$ 145,496,742	
Total Net Debt applicable to Legal debt margin	\$ 56,175,848	\$ 61,077,788	\$ 68,519,710	\$ 79,256,006	\$ 94,622,370	\$ 113,661,038	\$ 131,776,020	\$ 144,745,249	\$ 148,804,298	\$ 145,496,742	
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Average equalized valuation of taxable property											
											\$ 3,637,418,559
School borrowing margin (4% of \$3,637,418,559)											
											145,496,742
Bonded school debt as of June 30, 2011											
											-
School borrowing margin available											
											\$ 145,496,742

Source: Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

**CITY OF UNION CITY SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
FOR THE LAST TEN YEARS
(UNAUDITED)**

<u>Year Ended December 31,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Total Per Capita Income</u>	<u>Unemployment Rate</u>
2002	66,520	\$ 2,031,520,800 *	\$ 30,540 *	11.30
2003	66,129	2,060,050,608 *	31,152 *	10.90
2004	65,488	2,129,276,832 *	32,514 *	9.20
2005	64,383	1,118,719,008	17,376	7.10
2006	62,998	1,070,399,018	16,991	7.10
2007	61,845	1,095,398,640	17,712	6.50
2008	61,902	1,142,710,920	18,460	8.30
2009	61,954	1,208,970,356	19,514	14.10
2010	66,455	1,172,864,295	17,649	13.70
2011	(1)	(1)	(1)	(1)

Source: Population and per capita information is provided by the American Community Survey data published by the US Bureau of Economic Analysis. Unemployment information provided by the NJ Department of Labor and Workforce Development. Personal income has been estimated based upon the municipal population and per capita personal income presented.

* Prior to 2005 the American Community Survey data published by the US Bureau of Economic Analysis only provided data for areas with populations of 250,000 or more, therefore county per capita income was presented and used to estimate the personal income. In 2005 the US Bureau of Economic Analysis began to publish data on areas with populations of 65,000 or more and the City of Union City’s actual per capita income was presented and used to estimate the personal income.

(1) Information was not available at time of the audit.

**CITY OF UNION CITY SCHOOL DISTRICT
PRINCIPAL EMPLOYER
CURRENT YEAR AND FIVE YEARS AGO
(UNAUDITED)**

Employer	2011			2006		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	1,604	1	6.02%	1,667	1	2.72%
City of Union City	613	2	2.30%	635	2	1.04%
Castle Hill Health Care Center	220	3	0.83%			
Manhattanview Healthcare Center	130	4	0.49%			
Interim Healthcare Inc	100	5	0.38%	250	4	0.41%
North Hudson Regional Fire and Rescue	99	6	0.37%			
Iglesia Pentecostal El Salvador	90	7	0.34%			
Mc Donald's	80	8	0.30%			
Nippon Express USA	70	9	0.26%			
Societa Unita	70	10	0.26%			
Cristi Cleaning Service				475	3	0.78%
Head Start North Hudson Community				105	5	0.17%
EMCO				100	6	0.16%
El Especial				51	9	0.08%
IHOP				54	7	0.09%
Mi Bandera				43	10	0.07%
Freedom Healthcare				52	8	0.08%
	<u>3,076</u>		<u>11.55%</u>	<u>3,432</u>		<u>5.60%</u>

Sources: Infogroup®, HCEDC, UEZ, and District Records

Note: Data from 2002 was unavailable during time of audit. Data from 2006 was the earliest available during time of audit.

**CITY OF UNION CITY SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY
FUNCTION/PROGRAM
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Function/Program</u>	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Instruction										
Regular	677	699	721	758	753	717	780	720	730	839
Special education	157	163	168	176	175	167	106	110	110	48
Other special education	85	88	90	95	95	90	106	89	100	27
Vocational	20	21	22	23	23	21	18	18	18	17
Adult/continuing education programs	14	15	15	16	16	15	10	11	11	8
Support Services:										
Student & instruction related services	87	89	92	97	96	92	110	101	105	125
General administration	36	37	39	41	40	38	28	45	46	31
School administrative services	91	94	97	102	102	97	47	38	39	149
Central services	82	85	87	92	91	86	84	28	28	73
Administrative Information Technology	17	18	18	19	19	19	20	21	23	2
Plant operations and maintenance	285	294	303	319	317	301	319	307	317	332
Pupil transportation	22	23	23	25	25	24	25	65	65	3
Total	<u>1,573</u>	<u>1,626</u>	<u>1,675</u>	<u>1,763</u>	<u>1,752</u>	<u>1,667</u>	<u>1,653</u>	<u>1,553</u>	<u>1,592</u>	<u>1,654</u>

Source: Human resources

OPERATING INFORMATION

**CITY OF UNION CITY SCHOOL DISTRICT
OPERATING STATISTICS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2002	10,693	\$ 129,936,396	\$ 12,152	-3.43%	953	13.00	N/A	11.00	10,693	10,017	2.91%	93.68%
2003	11,184	139,431,428	12,467	4.59%	986	11.00	N/A	11.30	11,184	10,600	4.59%	94.78%
2004	11,690	152,405,130	13,037	4.52%	1,016	10.80	N/A	11.50	11,690	11,208	4.52%	95.88%
2005	11,474	164,493,695	14,336	-1.85%	1,068	10.79	10.80	11.96	11,474	11,127	-1.85%	96.98%
2006	11,376	163,589,139	14,380	-0.85%	1,062	10.89	11.70	11.85	11,376	11,139	-0.85%	97.92%
2007	11,319	169,554,587	14,980	-0.50%	1,010	11.67	11.80	12.35	11,319	10,845	-0.50%	95.81%
2008	11,429	185,615,230	16,241	0.97%	1,020	11.16	11.60	11.70	11,429	10,888	0.97%	95.27%
2009	11,373	192,150,096	16,895	-0.49%	948	11.19	10.60	11.35	11,373	10,843	-0.49%	95.34%
2010	11,717	215,542,304	18,396	3.02%	969	11.88	10.55	10.90	11,717	11,200	3.02%	95.59%
2011	12,091	217,904,796	18,022	3.19%	100	(1)	(1)	(1)	12,091	11,543	3.19%	95.47%

Sources: District records, school report cards

- a. Operating expenditures equal total expenditures less debt service and capital outlay.
- b. Teaching staff includes only full-time equivalents of certificated staff.
- c. Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

(1) Information not available at time of the audit.

**CITY OF UNION CITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>District Building</u>										
<u>Elementary</u>										
Edison										
Square Feet	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900
Capacity (students)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment	1,626	1,621	1,584	1,658	1,611	1,540	1,527	1,527	1,009	1,020
Gilmore										
Square Feet	29,900	29,900	29,900	29,900	29,900	29,900	29,900	29,900	29,900	29,900
Capacity (students)	375	375	375	375	375	375	375	375	375	375
Enrollment	404	403	394	412	400	383	380	380	374	365
Hudson										
Square Feet	37,200	37,200	37,200	37,200	37,200	37,200	37,200	37,200	37,200	37,200
Capacity (students)	450	450	450	450	450	450	450	450	450	450
Enrollment	484	483	471	493	479	458	454	454	501	511
Jefferson										
Square Feet	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300
Capacity (students)	350	350	350	350	350	350	350	350	350	350
Enrollment	409	408	398	416	405	387	384	384	338	351
Roosevelt										
Square Feet	84,256	84,256	84,256	84,256	84,256	84,256	84,256	84,256	84,256	84,256
Capacity (students)	950	950	950	950	950	950	950	950	950	950
Enrollment	1,262	1,259	1,229	1,286	1,250	1,195	1,185	1,185	830	883
Columbus										
Square Feet	30,900	30,900	30,900	30,900	30,900	-	-	-	-	-
Capacity (students)	410	410	410	410	410	-	-	-	-	-
Enrollment	463	462	452	473	460	-	-	-	-	-
Washington										
Square Feet	92,300	92,300	92,300	92,300	92,300	92,300	92,300	92,300	92,300	92,300
Capacity (students)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Enrollment	1,116	1,114	1,089	1,139	1,107	1,058	1,049	1,049	733	756
Robert Waters										
Square Feet	110,400	110,400	110,400	110,400	110,400	110,400	110,400	110,400	110,400	110,400
Capacity (students)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Enrollment	1,509	1,506	1,470	1,538	1,495	1,429	1,417	1,417	958	1,022
Woodrow Wilson										
Square Feet	-	-	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Capacity (students)	-	-	350	350	350	350	350	350	350	350
Enrollment	-	-	378	395	384	367	364	364	323	346
Veterans' Memorial										
Square Feet	-	-	-	-	58,068	58,068	58,068	58,068	84,314	84,314
Capacity (students)	-	-	-	-	600	600	600	600	600	600
Enrollment	-	-	-	-	574	548	543	543	485	466
<u>Middle School</u>										
Emerson Middle School										
Square Feet	-	-	-	-	-	-	-	-	110,200	110,200
Capacity (students)	-	-	-	-	-	-	-	-	1,100	1,100
Enrollment	-	-	-	-	-	-	-	-	824	856
Union Hill Middle School										
Square Feet	-	-	-	-	-	-	-	-	114,600	114,600
Capacity (students)	-	-	-	-	-	-	-	-	1,100	1,100
Enrollment	-	-	-	-	-	-	-	-	662	694
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	-	-	-	-	-	102,754	102,754	102,754	132,000	132,000
Capacity (students)	-	-	-	-	-	700	700	700	700	700
Enrollment	-	-	-	-	-	647	640	640	583	576
<u>High School</u>										
Emerson High School										
Square Feet	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	-
Capacity (students)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-
Enrollment	1,533	1,528	1,574	1,644	1,717	1,687	1,673	1,673	1,352	-

**CITY OF UNION CITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	
<u>District Building</u>											
<u>High School (Continued)</u>											
Union Hill High School											
Square Feet	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600	-
Capacity (students)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-
Enrollment	1,611	1,607	1,654	1,730	1,808	1,775	1,760	1,760	1,412	1,412	-
Union City High School											
Square Feet	-	-	-	-	-	-	-	-	366,000	366,000	366,000
Capacity (students)	-	-	-	-	-	-	-	-	2,400	2,400	2,400
Enrollment	-	-	-	-	-	-	-	-	2,282	2,282	2,387
<u>Early Childhood Center</u>											
Hostos Center for Early Childhood											
Square Feet	-	-	-	-	-	-	-	41,000	41,000	41,000	41,000
Capacity (students)	-	-	-	-	-	-	-	316	316	316	316
Enrollment	-	-	-	-	-	-	-	313	313	313	324
Number of Schools at June 30, 2011											
Elementary =	10										
Middle School =	2										
Freshman Academy =	1										
Senior High School =	1										
Early Childhood Center =	1										

Source: District Facilities Office

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF ALLOWABLE MAINTENANCE EXPENDITURES BY SCHOOL FACILITY (NJ)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

**UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES**

* School Facilities	Project# (s)	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Edison	5240070	\$ 231,295	\$ 182,363	\$ 170,787	\$ 245,052	\$ 202,757	\$ 238,079	\$ 290,607	\$ 296,797	\$ 297,277	\$ 350,215
Gilmore	5240080	59,159	46,644	43,683	62,678	51,860	60,895	74,330	75,913	76,036	89,576
Hudson	5240090	73,602	58,032	54,348	77,981	64,522	75,762	92,477	94,447	94,600	111,446
Jefferson	5240100	73,800	58,188	54,494	78,190	64,695	75,965	92,726	94,701	94,854	111,745
Roosevelt	5240110	166,707	131,439	123,095	176,622	146,138	171,596	209,456	213,917	214,263	252,418
Columbus	5240115	-	-	-	-	-	-	-	78,452	78,579	92,572
Washington	5240120	182,621	143,988	134,847	193,484	160,090	187,979	229,453	234,340	234,719	276,517
Robert Waters	5240130	218,433	172,224	161,291	231,426	191,483	224,842	274,448	280,294	280,747	330,742
Woodrow Wilson	5240140	96,950	76,440	71,587	102,716	84,988	99,794	121,811	124,406	124,607	146,797
Veterans' Memorial	5240118	166,820	131,530	84,835	121,725	100,716	118,262	144,353	147,429	-	-
Emerson Middle School	5240060	218,037	171,912	-	-	-	-	-	-	-	-
Union Hill Middle School	5240050	226,743	178,776	-	-	-	-	-	-	-	-
Jose Marti Freshman Academy	5240105	261,170	205,920	150,120	215,398	178,222	209,270	255,440	-	-	-
Emerson High School	5240060	-	-	160,999	231,007	191,137	224,434	273,951	279,786	280,239	330,143
Union Hill High School	5240050	-	-	167,427	240,230	198,768	233,395	284,889	290,958	291,428	343,324
Union City High School	5240X07	724,153	570,959	-	-	-	-	-	-	-	-
Hostos Center for Early Childhood	5240145	811,210	639,599	598,996	-	-	-	-	-	-	-
Total School Facilities		3,510,700	2,768,014	1,976,509	1,976,509	1,635,376	1,920,273	2,343,941	2,211,440	2,067,349	2,435,495
Other Facilities		-	-	-	-	-	-	-	-	-	-
Grand Total		\$ 3,510,700	\$ 2,768,014	\$ 1,976,509	\$ 1,976,509	\$ 1,635,376	\$ 1,920,273	\$ 2,343,941	\$ 2,211,440	\$ 2,067,349	\$ 2,435,495

Source: District Records (GAAP Basis)

* School facilities as defined under EFCFA. (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

**CITY OF UNION CITY SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2011
(UNAUDITED)**

	<u>Coverage</u>		<u>Deductible</u>
New Jersey School Boards Association Insurance Group:			
Property:			
Blanket Real & Personal Property	\$ 300,000,000	Occ.	\$ 5,000
Blanket Extra Expense Property	50,000,000		5,000
Blanket Valuable Papers & Records	10,000,000		5,000
Demolition and Increased Cost of Construction	10,000,000	Occ.	5,000
Fire Department Service Charge	10,000		
Arson Reward	10,000		
Pollutant Cleanup and Removal	250,000		
Flood Zones Prefix A & V	10,000,000	Occ./Agg.	500,000
All Other Flood Zones	50,000,000	Occ./Agg.	500,000
Earthquake	50,000,000	Occ./Agg.	10,000
Terrorism	1,000,000	Occ./Agg.	
Electric Data Processing	5,894,489	Occ.	1,000
Boiler and Machinery Coverage	100,000,000		1,000
Crime Coverage:			
Employee Dishonesty with Faithful Performance	250,000		1,000
Theft, Disappearance & Destruction Inside and Out	10,000		500
Forgery or Altercation	25,000		500
Surety bonds:			
Treasurer	650,000		1,000
Board Secretary	650,000		1,000
Comprehensive General Liability:			
Employee Benefit Liability	6,000,000		1,000
Annual Aggregate	17,000,000		
Comprehensive Automobile Liability:			
Uninsured & Underinsured Motorists	1,000,000		1,000
Combined Single Limit	6,000,000		
School Leaders Errors and Omissions Liability	6,000,000		50,000
Workers' Compensation and Employers' Liability	2,000,000	Occ.	

Source: District records

SINGLE AUDIT SECTION

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EXHIBIT K-1

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable President and
Members of the Board of Education
City of Union City School District
County of Hudson
Union City, New Jersey

We have audited the financial statements of the City of Union City School District, in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated November 3, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

Management of the City of Union City School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Union City School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Union City School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Union City School District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

EXHIBIT K-1

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Union City School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Finance, Department of Education, State of New Jersey.

This report is intended solely for the information and use of the audit committee, management, the board of education, the New Jersey State Department of Education and other Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants


MATTHEW A. DONOHUE
Certified Public Accountant
Public School Accountant
License No. CS 00170

Bayonne, New Jersey
November 3, 2011

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EXHIBIT K-2

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

The Honorable President and
Members of the Board of Education
City of Union City School District
County of Hudson
Union City, New Jersey

Compliance

We have audited the compliance of the City of Union City School District, in the County of Hudson, State of New Jersey, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the City of Union City School District's major federal and state programs for the fiscal year ended June 30, 2011. The City of Union City School District's major federal and state programs are identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the City of Union City School District's management. Our responsibility is to express an opinion on the City of Union City School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey; *OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations*; and *New Jersey OMB's Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Union City School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Union City School District's compliance with those requirements.

EXHIBIT K-2

In our opinion, the City of Union City School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2011.

Internal Control Over Compliance

The management of the City of Union City School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Union City School District's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Union City School District's internal control over compliance.

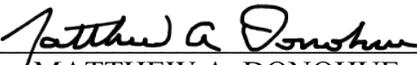
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

EXHIBIT K-2

This report is intended solely for the information and use of the audit committee, management, the board of education, the New Jersey State Department of Education and other Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants


MATTHEW A. DONOHUE
Certified Public Accountant
Public School Accountant
License No. CS 00170

Bayonne, New Jersey
November 3, 2011

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2010
				FROM	TO	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASSED-THROUGH STATE						
DEPARTMENT OF HUMAN SERVICES:						
Special Education Medicaid Initiative (SEMI)	93.778	*	\$ 598,023	09/01/09	08/31/10	\$ -
TOTAL GENERAL FUND						
U.S. DEPARTMENT OF EDUCATION						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
American Recovery and Reinvestment Act:						
** Title I - Part A Basic	84.389	ARRA__10	4,222,299	09/01/09	08/31/10	(1,512,180)
Title I - School Improvement	84.388	ARRA__10	276,062	09/01/09	08/31/10	(229,925)
** IDEA - Part B	84.391	ARRA__10	3,430,258	09/01/09	08/31/10	(1,373,938)
IDEA - Preschool	84.392	ARRA__10	123,067	09/01/09	08/31/10	(96,854)
No Child Left Behind:						
** Title I - Part A Basic	84.010A	NCLB__11	6,186,955	09/01/10	08/31/11	(5,427,619)
Title I - School Improvement	84.377A	NCLB__10	386,045	09/01/09	08/31/10	(437,070)
** Title II - Part A Teacher & Principal Training	84.367A	NCLB__11	943,037	09/01/10	08/31/11	(608,353)
Title II - Part D Prevention & Intervention Programs	84.318X	NCLB__11	31,931	09/01/10	08/31/11	(43,802)
** Title III - Part A Bilingual	84.365A	NCLB__11	1,286,386	09/01/10	08/31/11	(948,000)
Title IV - Part A Safe & Drug Free	84.186A	NCLB__10	81,997	09/01/09	08/31/10	(61,923)
IDEA Part B	84.027	FT__11	2,791,116	09/01/10	08/31/11	(3,659,168)
IDEA Preschool	84.173	FT__10	69,199	09/01/09	08/31/10	(69,199)
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	196,417	09/01/10	08/31/11	-
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	208,600	09/01/09	08/31/10	(197,384)
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	194,111	09/01/08	08/31/09	(255)
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	215,880	09/01/07	08/31/08	69,639
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	171,472	09/01/06	08/31/07	8,720
** 21st Century Community Center of Learning	84.287C	*	535,000	09/01/10	08/31/11	-
** 21st Century Community Center of Learning	84.287C	*	535,000	09/01/09	08/31/10	(137,601)
** 21st Century Community Center of Learning	84.287C	*	535,000	09/01/07	08/31/08	781
Adult Basic Skills	84.002A	*	593,752	09/01/10	08/31/11	-
Adult Basic Skills	84.002A	*	728,134	09/01/09	08/31/10	4,542
Adult Basic Skills	84.002A	*	619,077	09/01/08	08/31/09	58,738
Adult Basic Skills	84.002A	*	578,875	09/01/07	08/31/08	34,541
Adult Basic Skills - Supplemental Aid	84.002A	*	168,000	09/01/08	08/31/09	7,309
Integrated English Literature	84.002	*	31,200	09/01/08	08/31/09	31,200
Integrated English Literature	84.002	*	34,000	09/01/07	08/31/08	34,000
NJ Reading First	84.357A	04000157-01	647,858	09/01/08	08/31/09	73,322
NJ Reading First	84.357A	04000157-01	1,002,850	09/01/07	08/31/08	5,265
English Literacy	84.002	*	152,902	09/01/08	08/31/09	78
English Literacy	84.002	*	152,902	09/01/07	08/31/08	17,629
English Literacy	84.002	*	103,000	07/01/06	06/30/07	3,345
Small Learning Community Grant	84.287B	*	522,252	09/01/09	08/31/10	(72,029)
U.S. DEPARTMENT OF JUSTICE						
COPS - Secure our Schools	*	*	132,500	09/01/05	08/31/06	(132,500)
TOTAL SPECIAL REVENUE FUND						
						<u>(14,658,691)</u>

(A) - These amount represents prior year encumbrances cancelled and reallocated.

(B) - These amounts represent cancellations of uncollectible accounts receivable.

* - Information Not Available

** - Denotes Major Program

EXHIBIT K-3
SCHEDULE A

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- EMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2011		
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
\$ 345,024	\$ (598,023)	\$ -	\$ -	\$ (252,999)	\$ -	\$ -
<u>345,024</u>	<u>(598,023)</u>	<u>-</u>	<u>-</u>	<u>(252,999)</u>	<u>-</u>	<u>-</u>
1,742,105	(2,691,714)	-	-	(2,480,194)	-	18,405
-	(46,137)	-	-	(276,062)	-	-
1,003,926	(2,056,314)	-	-	(2,426,326)	-	-
62,400	(26,213)	-	-	(60,667)	-	-
5,386,045	(6,596,642)	12,146 (A)	-	(6,659,034)	-	32,964
191,992	(137,008)	-	-	(389,552)	-	7,466
654,339	(773,328)	1,438	-	(939,734)	-	213,830
43,319	(40,054)	134	-	(40,858)	-	455
977,942	(1,357,329)	1,974	-	(1,370,042)	-	44,629
76,607	(15,551)	268	-	(8,915)	-	8,316
4,746,703	(3,624,608)	-	-	(2,537,073)	-	-
69,199	-	-	-	-	-	-
189,620	(190,194)	-	-	(6,797)	-	6,223
197,384	-	672 (B)	-	-	-	672
-	-	255 (B)	-	-	-	-
-	-	-	-	-	-	69,639
-	-	-	-	-	-	8,720
399,513	(519,163)	-	-	(119,650)	-	-
151,674	(14,073)	-	-	-	-	-
-	-	-	-	-	-	781
488,485	(593,752)	-	-	(105,267)	-	-
-	-	-	-	(28,167)	-	32,709
-	-	-	-	-	-	58,738
-	-	-	-	-	-	34,541
-	-	-	-	-	-	7,309
-	-	-	-	-	-	31,200
-	-	-	-	-	-	34,000
-	-	-	-	-	-	73,322
-	-	37,371 (B)	(42,636)	-	-	-
-	-	-	-	-	-	78
-	-	-	-	-	-	17,629
-	-	-	-	-	-	3,345
62,766	(156,277)	-	-	(222,607)	-	57,067
28,167	-	-	-	(104,333)	-	-
<u>16,472,186</u>	<u>(18,838,357)</u>	<u>54,258</u>	<u>(42,636)</u>	<u>(17,775,278)</u>	<u>-</u>	<u>762,038</u>

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2010
				FROM	TO	
U.S. DEPARTMENT OF AGRICULTURE						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
School Breakfast Program	10.553	*	\$ 473,735	07/01/10	06/30/11	\$ -
School Breakfast Program	10.553	*	473,735	07/01/09	06/30/10	(37,838)
** National School Lunch Program	10.555	*	3,781,218	07/01/10	06/30/11	-
** National School Lunch Program	10.555	*	3,781,218	07/01/09	06/30/10	(282,165)
Food Distribution Program	10.555	*	169,217	07/01/09	06/30/10	-
Fresh Fruit and Vegetables Program	10.582	*	2,966	07/01/09	06/30/10	-
TOTAL ENTERPRISE FUND						<u>(320,003)</u>
TOTAL FEDERAL FINANCIAL AWARDS						<u>\$ (14,978,694)</u>

(A) - These amount represents prior year encumbrances cancelled and reallocated.

(B) - These amounts represent cancellations of uncollectible accounts receivable.

* - Information Not Available

** - Denotes Major Program

EXHIBIT K-3
SCHEDULE A

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- EMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2011		
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
\$ 431,060	\$ (473,735)	\$ -	\$ -	\$ (42,675)	\$ -	\$ -
37,838	-	-	-	-	-	-
3,461,402	(3,781,218)	-	-	(319,816)	-	-
282,165	-	-	-	-	-	-
169,217	(169,217)	-	-	-	-	-
2,966	(2,966)	-	-	-	-	-
<u>4,384,648</u>	<u>(4,427,136)</u>	<u>-</u>	<u>-</u>	<u>(362,491)</u>	<u>-</u>	<u>-</u>
<u>\$ 21,201,858</u>	<u>\$ (23,863,516)</u>	<u>\$ 54,258</u>	<u>\$ (42,636)</u>	<u>\$ (18,390,768)</u>	<u>\$ -</u>	<u>\$ 762,038</u>

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2011

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2010		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
STATE DEPARTMENT OF EDUCATION							
GENERAL FUND							
** Equalization Aid	11-495-034-5120-078	\$ 139,669,294	07/01/10	06/30/11	\$ -	\$ -	\$ -
** Special Education Categorical Aid	11-495-034-5120-089	5,930,329	07/01/10	06/30/11	-	-	-
Extraordinary Aid	11-495-034-5120-044	884,963	07/01/10	06/30/11	-	-	-
On-behalf TPAF Non-Contributory Group Insurance	11-495-034-5095-007	209,753	07/01/10	06/30/11	-	-	-
On-behalf TPAF Post-Retirement Medical Contributions	11-495-034-5095-001	4,455,151	07/01/10	06/30/11	-	-	-
** Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	5,129,456	07/01/10	06/30/11	-	-	-
TOTAL GENERAL FUND					-	-	-
SPECIAL REVENUE FUND							
Preschool Education Aid	11-495-034-5120-086	25,405,209	07/01/10	06/30/11	-	-	2,327,424
** Preschool Education Aid	10-495-034-5120-086	24,162,774	07/01/09	06/30/10	2,327,424	-	(2,327,424)
N.J. Nonpublic Aid							
Nonpublic Textbooks	11-100-034-5120-064	69,971	07/01/10	06/30/11	-	-	-
Nonpublic Textbooks	10-100-034-5120-064	71,024	07/01/09	06/30/10	-	7,157	-
Nonpublic Textbooks		64,281	07/01/08	06/30/09	-	373	-
Nonpublic Nursing	11-100-034-5120-070	82,909	07/01/10	06/30/11	-	-	-
Nonpublic Nursing	10-100-034-5120-070	84,224	07/01/09	06/30/10	-	671	-
Nonpublic Auxiliary Services							
Nonpublic Compensation	11-100-034-5120-067	385,982	07/01/10	06/30/11	-	-	-
Nonpublic Compensation	10-100-034-5120-067	393,475	07/01/09	06/30/10	-	77,350	-
Nonpublic ESL	11-100-034-5120-067	90,505	07/01/10	06/30/11	-	-	-
Nonpublic ESL	10-100-034-5120-067	59,698	07/01/09	06/30/10	-	15,950	-
Nonpublic Transportation	11-100-034-5120-067	19,932	07/01/10	06/30/11	-	-	-
Nonpublic Transportation	10-100-034-5120-067	11,908	07/01/09	06/30/10	-	-	-
Nonpublic Handicapped Services							
Nonpublic Examination and Classification	11-100-034-5120-066	62,812	07/01/10	06/30/11	-	-	-
Nonpublic Examination and Classification	10-100-034-5120-066	42,218	07/01/09	06/30/10	-	8,038	-
Nonpublic Speech	11-100-034-5120-066	38,334	07/01/10	06/30/11	-	-	-
Nonpublic Speech	10-100-034-5120-066	39,993	07/01/09	06/30/10	-	7,712	-
Nonpublic Supplementary	11-100-034-5120-066	23,972	07/01/10	06/30/11	-	-	-
Nonpublic Supplementary	10-100-034-5120-066	29,070	07/01/09	06/30/10	-	9,877	-
Nonpublic Technology Initiative Aid	09-100-034-5120-373	44,960	07/01/08	06/30/09	-	427	-
Wraparound reimbursement	07-999-999-9999-967	247,406	07/01/09	06/30/10	384,262	-	-
Pass-through Division of Human Services:							
Family Friendly Center	FFEC21F	45,463	07/01/10	06/30/11	-	-	-
Family Friendly Center	FFEC21F	45,463	07/01/09	06/30/10	-	4,508	-
Family Friendly Center	FFEC21F	45,463	07/01/08	06/30/09	-	300	-
Pass-through Division of Youth and Family Services:							
School Based Youth - High School	UCB23E	576,500	07/01/10	06/30/11	-	-	-
School Based Youth - High School	UCB23E	576,500	07/01/09	06/30/10	-	2,129	-
School Based Youth - High School	UCB23E	576,234	07/01/08	06/30/09	-	774	-
School Based Youth - High School	UCB23E	568,106	07/01/07	06/30/08	-	40,785	-
School Based Youth - Middle School	UCB24E	179,505	07/01/10	06/30/11	-	-	-
School Based Youth - Middle School	UCB24E	179,505	07/01/09	06/30/10	-	16,683	-
School Based Youth - Middle School	UCB24E	179,371	07/01/08	06/30/09	-	24,254	-
School Based Youth - Middle School	UCB24E	176,890	07/01/07	06/30/08	-	4,448	-
School Based Youth - PLP	UCB25E	213,315	07/01/10	06/30/11	-	-	-
School Based Youth - Pregnancy Prevention	APP103U	62,778	07/01/10	06/30/11	-	-	-
School Based Youth - Pregnancy Prevention	APP103U	62,778	07/01/09	06/30/10	-	88	-
School Based Youth - Health		22,400	07/01/10	06/30/11	-	-	-
TOTAL SPECIAL REVENUE FUND					2,711,686	221,524	-
DEBT SERVICE FUND							
On-behalf Debt Service - Type I Debt Service	11-495-034-5120-017	2,377,335	07/01/10	06/30/11	-	-	-
TOTAL DEBT SERVICE FUND					-	-	-
CAPITAL PROJECTS FUND							
School Development Authority ("SDA")							
On-behalf SDA Administered Projects:							
New Elementary School - Columbus School Replacement	17-5240-N03	63,927,447	37,237	Completion	-	-	-
High School #1 Demonstration Project	17-5240-x07	173,597,852	03/22/04	Completion	-	-	-
Schlemm Early Childhood Center	17-5240-E01	22,116,518	05/22/01	Completion	-	-	-
SDA Grant Projects:							
Jefferson Elementary School	17-5240-100	121,030	09/21/09	Completion	-	-	-
Washington Elementary School	17-5240-120	332,546	09/21/09	Completion	-	-	-
Roosevelt Elementary School	17-5240-110	380,611	09/21/09	Completion	-	-	-
TOTAL CAPITAL PROJECTS FUND					-	-	-
STATE DEPARTMENT OF AGRICULTURE							
ENTERPRISE FUND							
State School Lunch Aid	11-100-010-3350-023	74,046	07/01/10	06/30/11	-	-	-
State School Lunch Aid	10-100-010-3350-023	77,332	07/01/09	06/30/10	(10,699)	-	-
State School Breakfast Program	10-100-010-3350-021	-	07/01/09	06/30/10	(2,282)	-	-
TOTAL ENTERPRISE FUND					(12,981)	-	-
GRAND TOTAL					\$ 2,698,705	\$ 221,524	\$ -
LESS:							
On-behalf TPAF Non-Contributory Group Insurance	11-495-034-5095-007	209,753	07/01/10	06/30/11	-	-	-
On-behalf TPAF Post-Retirement Medical Contributions	11-495-034-5095-001	4,455,151	07/01/10	06/30/11	-	-	-
On-behalf Debt Service - Type I Debt Service	11-495-034-5120-017	2,377,335	07/01/10	06/30/11	-	-	-
On-behalf SDA Administered Projects	Various	294,630,258	Various	Various	-	-	-
TOTAL STATE ASSISTANCE SUBJECT TO SINGLE AUDIT							

(A) - These amount represents prior year encumbrances cancelled and reallocated.

* - Information Not Available

** - Denotes Major Program

EXHIBIT K-4
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2011			MEMO	
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 139,669,294	\$ (139,669,294)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,687,880	\$ 139,669,294
5,930,329	(5,930,329)	-	-	-	-	-	593,033	5,930,329
-	(884,963)	-	-	(884,963)	-	-	-	884,963
209,753	(209,753)	-	-	-	-	-	-	209,753
4,455,151	(4,455,151)	-	-	-	-	-	-	4,455,151
5,129,456	(5,129,456)	-	-	-	-	-	-	5,129,456
<u>155,393,983</u>	<u>(156,278,946)</u>	<u>-</u>	<u>-</u>	<u>(884,963)</u>	<u>-</u>	<u>-</u>	<u>14,280,913</u>	
25,405,209	(23,436,062)	-	-	-	4,296,571	-	2,540,521	21,108,638
-	-	-	-	-	-	-	-	24,162,774
69,971	(63,982)	-	-	-	-	5,989	-	69,971
-	-	593 (A)	(7,157)	-	-	593	-	71,024
-	-	-	(373)	-	-	-	-	64,281
82,909	(82,656)	-	-	-	-	253	-	82,909
-	-	-	(671)	-	-	-	-	84,224
385,982	(343,615)	-	-	-	-	42,367	-	385,982
-	-	-	(77,350)	-	-	-	-	393,475
90,505	(89,737)	-	-	-	-	768	-	90,505
-	-	-	(15,950)	-	-	-	-	59,698
19,932	(19,932)	-	-	-	-	-	-	19,932
-	-	-	-	-	-	-	-	11,908
62,812	(52,772)	-	-	-	-	10,040	-	62,812
-	-	-	(8,038)	-	-	-	-	42,218
38,334	(25,504)	-	-	-	-	12,830	-	38,334
-	-	-	(7,712)	-	-	-	-	39,993
23,972	(20,637)	-	-	-	-	3,335	-	23,972
-	-	-	(9,877)	-	-	-	-	29,070
-	-	-	(427)	-	-	-	-	44,960
247,406	(247,406)	156,288 (A)	-	-	540,550	-	-	247,406
45,463	(44,251)	-	-	-	-	1,212	-	45,463
-	-	33 (A)	-	-	-	4,541	-	45,463
-	-	-	-	-	-	300	-	45,463
576,500	(576,500)	-	-	-	-	-	-	576,500
-	-	2,343 (A)	-	-	-	4,472	-	576,500
-	-	-	-	-	-	774	-	576,234
-	-	-	-	-	-	40,785	-	568,106
179,505	(176,335)	-	-	-	-	3,170	-	179,505
-	(11,433)	-	-	-	-	5,250	-	179,505
-	-	-	-	-	-	24,254	-	179,371
-	-	-	-	-	-	4,448	-	176,890
213,315	(213,315)	-	-	-	-	-	-	213,315
62,778	(62,771)	-	-	-	-	7	-	62,778
-	-	3,619 (A)	-	-	-	3,707	-	62,778
11,200	(22,400)	-	-	(11,200)	-	-	-	22,400
<u>27,515,793</u>	<u>(25,489,308)</u>	<u>162,876</u>	<u>(127,555)</u>	<u>(11,200)</u>	<u>4,837,121</u>	<u>169,095</u>	<u>2,540,521</u>	
<u>2,377,335</u>	<u>(2,377,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	2,377,335
<u>2,377,335</u>	<u>(2,377,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
8,145,577	(8,145,577)	-	-	-	-	-	-	41,933,263
3,780,830	(3,780,830)	-	-	-	-	-	-	167,125,059
37,746	(37,746)	-	-	-	-	-	-	22,067,109
15,000	-	-	-	-	15,000	-	-	-
15,000	-	-	-	-	15,000	-	-	-
15,000	-	-	-	-	15,000	-	-	-
<u>12,009,153</u>	<u>(11,964,153)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	
67,389	(74,046)	(3,286)	-	(9,943)	-	-	-	74,046
10,699	-	-	-	-	-	-	-	77,332
2,282	-	-	-	-	-	-	-	-
<u>80,370</u>	<u>(74,046)</u>	<u>(3,286)</u>	<u>-</u>	<u>(9,943)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 197,376,634</u>	<u>(196,183,788)</u>	<u>\$ 159,590</u>	<u>\$ (127,555)</u>	<u>\$ (906,106)</u>	<u>\$ 4,882,121</u>	<u>\$ 169,095</u>	<u>\$ 16,821,434</u>	
	209,753							
	4,455,151							
	2,377,335							
	<u>11,964,153</u>							
	<u>\$ (177,177,396)</u>							

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 1 - GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance include federal and state award activity of the City of Union City School District (the "District"). The District is defined in Note 1 to the District's basic financial statements. All federal awards and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards and State Financial Assistance.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Awards and Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the Food Service Fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the General Fund and Special Revenue Fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the General Fund and Special Revenue Fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The General Fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The Special Revenue Fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The Special Revenue Fund also recognizes the last State aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$986,820 for the General Fund and (\$197,490) for the Special Revenue Fund. See Note 1 (the Notes to Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the General and Special Revenue Funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
	<u> </u>	<u> </u>	<u> </u>
General Fund	\$ 598,023	\$ 157,265,766	\$ 157,863,789
Special Revenue Fund	18,808,957	25,321,218	44,130,175
Food Service Fund	<u>4,427,136</u>	<u>77,332</u>	<u>4,504,468</u>
Total Awards and Financial Assistance	<u>\$ 23,834,116</u>	<u>\$ 182,664,316</u>	<u>\$ 206,498,432</u>

NOTE 4 - RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

NOTE 5 - OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount of \$209,753 reported as TPAF Pension Non-Contributory Group Insurance and \$4,455,151 reported as TPAF Post-Retirement Medical Contributions represent the amount paid by the State on behalf of the district for the year ended June 30, 2011. TPAF Social Security Contributions in the amount of \$5,129,456 represent the amount reimbursed by the State for the employer's share of Social Security Contributions for TPAF members for the year ended June 30, 2011. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$11,964,153 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, for the year ended June 30, 2011. Type I debt service payments in the amount of \$2,377,335 represent amounts paid by the City of Union City on behalf of the District for the year ended June 30, 2011.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE 6 – ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf expenditures for the District by the State or City of Union City are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to the State single audit and major program determination.

NOTE 7 - SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate Federal programs as defined in OMB Circular A-133; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following funds by program are included in schoolwide programs in the District:

<u>Program</u>	<u>Total</u>
Title I, Part A: Improving Basic Programs	\$ 3,658,841
Title I, Part A - June 30, 2010 Deferred Revenue	830,364
Title II - Part A: Teachers and Principal Training and Recruiting	357,945
Title II - Part A - June 30, 2010 Deferred Revenue	86,690
Title II - Part D - June 30, 2010 Deferred Revenue	6,867
Title III - Part A: Language Instruction	493,655
Title III - Part A - June 30, 2010 Deferred Revenue	118,338
Title IV - Part A - June 30, 2010 Deferred Revenue	15,551
	<u>\$ 5,568,251</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Section 1 - Summary of Auditors' Results

Financial Statement Section

- A) Type of Auditors Report Issued: Unqualified
- B) Internal Control over Financial Reporting:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- C) Noncompliance material to basic financial statements noted? Yes ✓ No

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- E) Type of auditor's report on compliance for major program Unqualified
- F) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 [section 510(e)]? Yes ✓ No
- G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.389</u>	American Recovery Reinvestment Act:
<u>84.391</u>	Title I - Part A Basic
	IDEA - Part B
	No Child Left Behind:
<u>84.010A</u>	Title I - Part A Basic
<u>84.367A</u>	Title II - Part A Teacher & Principal Traini
<u>84.365A</u>	Title III - Part A Bilingual
<u>84.287C</u>	21st Century Community Center of Learning
<u>10.555</u>	National School Lunch Program

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$715,905
- I) Auditee qualified as low-risk auditee? Yes ✓ No

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Section 1 - Summary of Auditors' Results

State Awards Section

- J) Dollar threshold used to distinguish between Type A and Type B Programs. \$3,000,000
-
- K) Auditee qualified as low-risk auditee? _____ Yes ✓ No
- L) Internal Control over major programs:
- 1) Material weakness(es) identified? _____ Yes ✓ No
- 2) Significant deficiency(ies) identified? _____ Yes ✓ None reported
- M) Type of auditor's report on compliance for major programs: Unqualified
-
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 04-04? _____ Yes ✓ No
- O) Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
11-495-034-5120-078	Equalization Aid
11-495-034-5120-089	Special Education Categorical Aid
11-495-034-5095-002	Reimbursed TPAF Social Security Contributions
11-495-034-5120-086	Preschool Education Aid

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Section II - Financial Statement Findings

(This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which Government Auditing Standards requires reporting in a Circular A-133 audit. See paragraphs 13.15 and 13.35.)

NONE

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs

(This section identifies audit findings required to be reported by Section .510(a) of Circular A-133 and New Jersey OMB Circular Letter 04-04.)

NONE

**CITY OF UNION CITY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

(This section identifies the status of prior year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 [Section .315(a)(b)] and New Jersey OMB Circular 04-04.)

STATUS OF PRIOR YEAR FINDINGS

There were no prior year findings.