

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Union City Board of Education

Union City, New Jersey

For the Fiscal Year Ended June 30, 2013

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 27, 2013

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, 2013, 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 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 2012-2013 fiscal year with an average daily enrollment of 10,828 students, (not including 1,804 in Early Childhood students), which is 3.44% 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>
2012-2013	12,321	0.02%
2011-2012	12,319	1.89%
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%

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 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 Colin Powell Elementary School opened in September 2012. The Union City Student Sanctuary at the Union City High School opened in May, 2013, providing a tranquil environment for students, staff and community.

With the use of local Capital Reserve funding, Hudson School renovation is scheduled to be completed by 2014. Additionally with the guidance from the New Jersey Schools Construction Authority and the local budget capital reserve funds, school construction is being planned for the renovation of Gilmore School, which is scheduled for completion in August 2015.

In an effort to create greater efficiency in the purchasing and distribution, materials and supplies, along with long-term cost savings through a comprehensive procurement plan, the District has purchased a commercial property that will serve as a Central Receiving and Distribution facility. After some renovation, the District will store and distribute, custodial/maintenance, athletic, food service and technology supplies. Additionally, the establishing a digital records storage program, compliant with NJ DORES criteria.

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 2012-2013 budget in the amount of \$246,906,520 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$ 28,171,216
2. Contribution to Whole School Reform	\$ 100,602,704
3. No Child Left Behind	\$ 7,361,525

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 committed fund balance at June 30, 2013.

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 financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's report 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 through 2012. This award certifies that the annual financial report substantially conforms to the principles and standards of financial reporting as

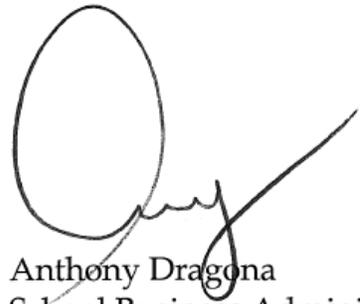
recommended and adopted by the Association of School Business Officials. The District has received this award for the tenth consecutive year and will apply for it again for fiscal year ended June 30, 2013.

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



*The Certificate of Excellence in Financial Reporting Award
is presented to*

City of Union City School District

*For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2012*

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards



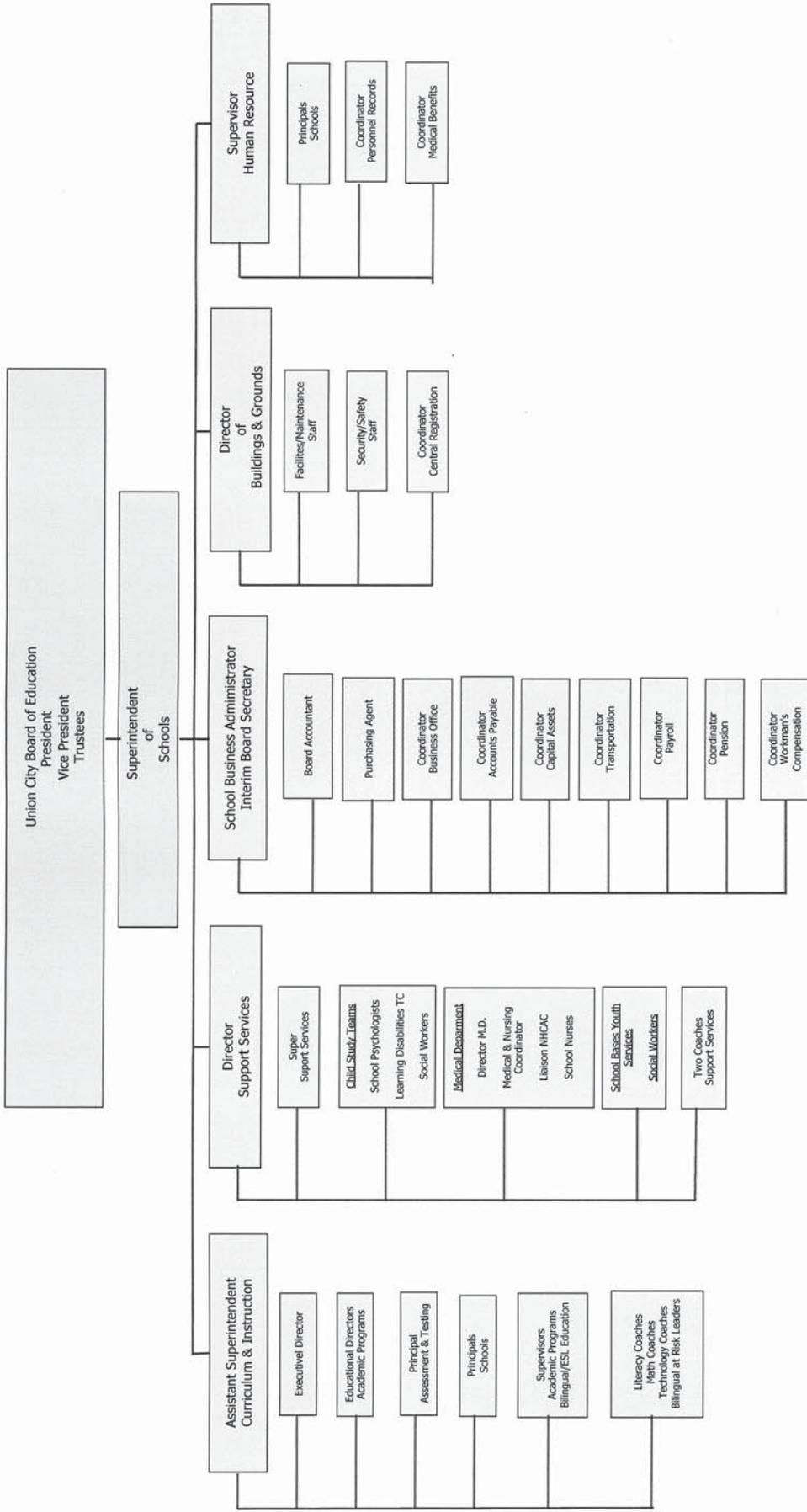
A handwritten signature in black ink, reading 'Ron McCulley', written over a horizontal line.

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

UNION CITY SCHOOL DISTRICT



CITY OF UNION CITY BOARD OF EDUCATION
Roster of Officials
June 30, 2013

Members of the Board of Education

Term Expires

Jeanette Pena, President	May, 2015
Alicia Morejon, Vice President	May, 2016
Jose Mejia	May, 2016
Johnny Garces	May, 2014
Kennedy Ng	May, 2014
Carlos Vallejo	May, 2015
Pablo Cabrera	May, 2015

Other Officials

Stanley M. Sanger	Superintendent
Silvia Abbato	Assistant Superintendent
Susanne Lavelle and Elise DiNardo	Legal 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

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Tammy L. Zucca, CPA
Mark W. Bednarz, CPA, RMA

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

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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, 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 Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 14 through 24 and pages 72 through 90 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

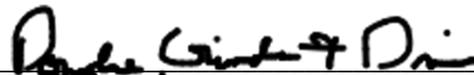
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual fund financial statements, long-term debt schedules, and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements 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 do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2013, 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 an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



DONOHUE, GIRONDA & DORIA

Certified Public Accountants



FREDERICK L. TOMKINS

Certified Public Accountant

Public School Accountant

License No. CS 00680

Bayonne, New Jersey
November 27, 2013

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, 2013**

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, 2013. 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 2013 and 2012 are as follows, respectively:

- In total, net assets are \$329,573,016 and \$355,452,905. Net assets of governmental activities are \$329,324,853 and \$355,412,996. Net assets of the business-type activity, which represents food service, are \$248,163 and \$39,909. This reflects a (decrease) increase in net assets in the amount of (\$25,879,889) and \$39,487,903, respectively.
- Total revenues accounted for \$256,888,285 and \$257,711,707 while the local tax contribution to General Revenue continues to remain stable at \$15,418,637, state and federal revenue has decreased. Operating Grants and Contributions are \$227,374,809 and \$215,677,219 and Federal and State Aid not restricted are \$4,965,754 and \$10,245,047.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2013 was 12,632, which includes 1,804 in Early Childhood students located at various Daycare locations, and reflects a 2.54% increase from the previous year. The City of Union City School District enrollment has increased by 1,448 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, 2012. 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, 2013**

The statement of net position 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 Position 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 2013?" The statement of net position 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 position and changes in those positions. This change in net position 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 position 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, 2013**

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, 2013**

The City of Union City School District as a Whole

The perspective of the statement of net position 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 position for the fiscal years 2013 and 2012, respectively.

Total assets equal \$356,600,535 and \$388,270,812. Total assets for Governmental Activities are \$355,218,233 and \$387,899,883. Total assets for Business Type Activities are \$1,382,302 and \$370,929.

**Table 1
Net Position**

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$ 88,354,873	\$ 83,978,358	\$ 842,488	\$ 80,324	\$ 89,197,361	\$ 84,058,682
Capital Assets, Net	266,863,360	303,921,525	539,814	290,605	267,403,174	304,212,130
Total Assets	<u>\$ 355,218,233</u>	<u>\$ 387,899,883</u>	<u>\$ 1,382,302</u>	<u>\$ 370,929</u>	<u>\$ 356,600,535</u>	<u>\$ 388,270,812</u>
Liabilities and Net Position						
Liabilities:						
Current and Other						
Liabilities	\$ 13,895,516	\$ 19,168,217	\$ 1,134,139	\$ 331,020	\$ 15,029,655	\$ 19,499,237
Long-Term Liabilities	11,997,864	13,318,670	-	-	11,997,864	13,318,670
Total Liabilities	<u>25,893,380</u>	<u>32,486,887</u>	<u>1,134,139</u>	<u>331,020</u>	<u>27,027,519</u>	<u>32,817,907</u>
Net Position:						
Invested in Capital Assets						
Net of Related Debt	264,767,382	300,432,478	539,814	290,605	265,307,196	300,723,083
Restricted	75,382,835	70,452,466	-	-	75,382,835	70,452,466
Unrestricted	(10,825,364)	(15,471,948)	(291,651)	(250,696)	(11,117,015)	(15,722,644)
Total Net Position	<u>329,324,853</u>	<u>355,412,996</u>	<u>248,163</u>	<u>39,909</u>	<u>329,573,016</u>	<u>355,452,905</u>
Total Liabilities and Net Position	<u>\$ 355,218,233</u>	<u>\$ 387,899,883</u>	<u>\$ 1,382,302</u>	<u>\$ 370,929</u>	<u>\$ 356,600,535</u>	<u>\$ 388,270,812</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Table 2 reflects the change in net position for fiscal years 2013 and 2012, respectively.

**Table 2
Net Position**

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 531,934	\$ 444,174	\$ 531,934	\$ 444,174
Operating Grants	227,374,809	215,677,219	5,621,685	4,694,182	232,996,494	220,371,401
Capital Grants	8,117,569	15,871,693	-	-	8,117,569	15,871,693
Total Program Revenues	<u>235,492,378</u>	<u>231,548,912</u>	<u>6,153,619</u>	<u>5,138,356</u>	<u>241,645,997</u>	<u>236,687,268</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	4,965,754	10,245,047	-	-	4,965,754	10,245,047
Interest	17,363	6,962	-	-	17,363	6,962
Miscellaneous	994,153	492,149	-	-	994,153	492,149
Total General Revenues	<u>21,395,907</u>	<u>26,162,795</u>	<u>-</u>	<u>-</u>	<u>21,395,907</u>	<u>26,162,795</u>
Total Revenues	<u>256,888,285</u>	<u>257,711,707</u>	<u>6,153,619</u>	<u>5,138,356</u>	<u>263,041,904</u>	<u>262,850,063</u>
Function/Program						
Expenses:						
Instruction	97,085,477	100,386,138	-	-	97,085,477	100,386,138
Support Services:						
Pupils and Instructional Staff	71,083,610	64,418,253	-	-	71,083,610	64,418,253
General and Business						
Administrative Services	15,076,082	14,609,881	-	-	15,076,082	14,609,881
Plant Operations and Maintenance	36,254,631	31,437,587	-	-	36,254,631	31,437,587
Pupil Transportation	5,531,270	3,618,302	-	-	5,531,270	3,618,302
Special Schools	1,978,788	1,787,434	-	-	1,978,788	1,787,434
Charter Schools	202,266	177,011	-	-	202,266	177,011
Food Service	-	-	6,356,215	5,402,179	6,356,215	5,402,179
Total Expenses	<u>227,212,124</u>	<u>216,434,606</u>	<u>6,356,215</u>	<u>5,402,179</u>	<u>233,568,339</u>	<u>221,836,785</u>
Excess (Deficit) Before Special Items	29,676,161	41,277,101	(202,596)	(263,823)	29,473,565	41,013,278
Special Items	(55,661,801)	(1,525,375)	308,347	-	(55,353,454)	(1,525,375)
Transfers	(102,503)	-	102,503	-	-	-
(Decrease) Increase in Net Position	(26,088,143)	39,751,726	208,254	(263,823)	(25,879,889)	39,487,903
Net Position, Beginning of the Year	<u>355,412,996</u>	<u>315,661,270</u>	<u>39,909</u>	<u>303,732</u>	<u>355,452,905</u>	<u>315,965,002</u>
Net Position, End of the Year	<u>\$ 329,324,853</u>	<u>\$ 355,412,996</u>	<u>\$ 248,163</u>	<u>\$ 39,909</u>	<u>\$ 329,573,016</u>	<u>\$ 355,452,905</u>

The total (decrease) increase in Net Position for the fiscal years 2013 and 2012 for Governmental Activities is (\$26,088,143) and \$39,751,726. The total increase (decrease) in Net Position for the Business-Type Activity is \$208,254 and (\$263,823). The total (decrease) increase in Net Position is (\$25,879,889) and \$39,487,903. The variance of between the changes in Net Position for Governmental Activities is mainly attributed to the \$56,661,801 special item adjustment per the valuation of capital assets.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
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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>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Instruction	\$ 97,085,477	\$ 100,386,138	42.72%	46.38%
Support Services:				
Pupils and Instructional Staff	71,083,610	64,418,253	31.29%	29.76%
General and Business				
Administrative Services	15,076,082	14,609,881	6.64%	6.75%
Plant Operations and Maintenance	36,254,631	31,437,587	15.96%	14.53%
Pupil Transportation	5,531,270	3,618,302	2.43%	1.67%
Special Schools	1,978,788	1,787,434	0.87%	0.83%
Charter Schools	202,266	177,011	0.09%	0.08%
Total Expenses	<u>\$227,212,124</u>	<u>\$ 216,434,606</u>	<u>100.00%</u>	<u>100.00%</u>

Total Expenses for governmental activities for fiscal years 2013 and 2012 were \$227,212,124 and \$216,434,606.

The Governmental Activities in the above chart demonstrates that for fiscal years 2013 and 2012 \$97,085,477 and \$100,386,138 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$71,083,610 and \$64,418,253. Combined resources from Instruction and Pupil and Instructional Staff totals \$168,169,087 and \$164,804,391.

Together the aforementioned categories account for 74.01% 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 2013 and 2012 is \$202,266 and \$177,011. The Board sends a total of 7 students to two Charter Schools.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Business-Type Activity

**Table 3b.
Business Activities**

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenue				
Charges for Services	\$ 531,934	\$ 444,174	8.64%	8.64%
Operating Grants	5,621,685	4,694,182	91.36%	91.36%
Total Revenue	<u>6,153,619</u>	<u>5,138,356</u>	<u>100.00%</u>	<u>100.00%</u>
Function/Program Expenses				
Food Service	<u>6,356,215</u>	<u>5,402,179</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expense	<u>6,356,215</u>	<u>5,402,179</u>	<u>100.00%</u>	<u>100.00%</u>
Net (Loss) Income Before Transfers	(202,596)	(263,823)		
Special Item	308,347	-		
Operating Transfers In - General Fund	<u>102,503</u>	<u>-</u>		
Increase (Decrease) in Net Position	<u>\$ 208,254</u>	<u>\$ (263,823)</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 2013 and 2012 of \$6,153,619 and \$5,138,356 and expenses of \$6,356,215 and \$5,402,179, respectively. Total revenues increased \$1,015,263 reflecting increased fees, grant reimbursement rates, and student enrollment. However, expenses increased \$954,036 due to general increased costs of food commodities, leading to a (\$202,596) operating deficit in fiscal year 2013. In the fiscal year 2013 there was a special item adjustment per valuation of capital assets of \$308,347 and \$102,503 operating transfer from the District, however it is not advantageous or desirable 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 are studying 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.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 93.60%. The community, as a whole, is 6.00% of the support and other revenue accounts for 0.40% of the total cost of programs for City of Union City School District students.

**Table 4
Sources of Revenue**

<u>Fiscal Year Ended June 30,</u>	<u>Local Tax Levy</u>	<u>Other Local Revenue</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Federal & State Aid Not Restricted</u>	<u>Total</u>
2013	\$ 15,418,637	\$ 1,011,516	\$ 227,374,809	\$ 8,117,569	\$ 4,965,754	\$ 256,888,285
2012	15,418,637	499,111	215,677,219	15,871,693	10,245,047	257,711,707

The total revenue from all governmental sources for the fiscal years 2013 and 2012 are \$256,888,285 and \$257,711,707. Revenues decreased by (\$823,422) due mainly to a decrease of (\$7,754,124) in capital grants and a decrease of (\$5,279,293) in federal and state aid not restricted, that was offset by an increase of \$11,697,590 in operating grants.

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 \$256,888,285 and expenditures and other financing uses of \$227,212,124. 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 2012-2013 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 year 2013, 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
HUDSON COUNTY
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For the General Fund, final budgeted revenues and other financing sources in the amount of \$295,202,393 were equal to 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 \$15,546,255. At June 30, 2013 there was \$3,053,889 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$12,492,366 in the 2014-2015 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 \$17,272,971 final state aid payment for June 30, 2013, however this amount is not reflected in the District Intergovernmental Receivable Account.

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2013 and 2012, the City of Union City School District had \$266,863,360 and \$303,921,525 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.

**Table 5
Capital Assets and Depreciation**

	<u>Balance at June 30, 2012</u>	<u>*Valuation Adjustment</u>	<u>Additions</u>	<u>Balance at June 30, 2013</u>
Governmental Activities:				
Non-Depreciable	\$ 37,192,765	\$ -	\$ -	\$ 37,192,765
Depreciable	<u>365,760,499</u>	<u>(123,786,913)</u>	<u>24,654,513</u>	<u>266,628,099</u>
Total at Historical Cost	<u>402,953,264</u>	<u>(123,786,913)</u>	<u>24,654,513</u>	<u>303,820,864</u>
Less Accumulated Depreciation	<u>(99,031,739)</u>	<u>68,125,112</u>	<u>(6,050,877)</u>	<u>(36,957,504)</u>
Capital Assets, Net	<u>\$ 303,921,525</u>	<u>\$ (55,661,801)</u>	<u>\$ 18,603,636</u>	<u>\$ 266,863,360</u>
Business Type Activities:				
Depreciable	\$ 1,069,600	\$ 44,926	\$ -	\$ 1,114,526
Less Accumulated Depreciation	<u>(778,995)</u>	<u>263,421</u>	<u>(59,138)</u>	<u>(574,712)</u>
Capital Assets, Net	<u>\$ 290,605</u>	<u>\$ 308,347</u>	<u>\$ (59,138)</u>	<u>\$ 539,814</u>

* Adjustment to reconcile capital assets and depreciation to a valuation of capital assets performed by an outside appraisal company. This adjustment is reflected as a special item – adjustment per valuation of capital assets on the statements of activities.

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

Instruction	\$ 2,442,306
Support Services	<u>3,608,571</u>
Total Depreciation Expense	<u><u>\$ 6,050,877</u></u>

Debt

At June 30, 2013 and 2012, the City of Union City School District had \$17,327,128 and \$19,397,191 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.

Table 6
Summary of Long-Term Debt

	<u>Balance</u> <u>June 30, 2013</u>	<u>Balance</u> <u>June 30, 2012</u>
Governmental Activities:		
Capital Lease Obligations	\$ 2,095,978	\$ 3,489,047
Compensated Absences	<u>15,231,150</u>	<u>15,908,144</u>
	<u><u>\$ 17,327,128</u></u>	<u><u>\$ 19,397,191</u></u>

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 2013 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, Colin Powell school opened in September, 2012 that has allowed the consolidation of two faculty and student populations coming from two of the oldest buildings, Hudson and Gilmore Elementary Schools. This new school has allowed the depopulating and the ability to plan for the renovation of both Hudson and Gilmore Schools. This new Gilmore school will allow for the return of Union City students currently being educated at the Woodrow Wilson School, a leased facility in the neighboring township of Weehawken.

**CITY OF UNION CITY SCHOOL DISTRICT
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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.

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: adragon@union-city.k12.nj.us.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
June 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 7,575,397	\$ 674,285	\$ 8,249,682
Interest receivable	12,562	-	12,562
Interfund receivable	258,476	(258,476)	-
Receivables, net	18,824,229	415,345	19,239,574
Inventory		11,334	11,334
Restricted assets:			
Cash and cash equivalents	7,395,440	-	7,395,440
Capital reserve account - cash	54,288,769	-	54,288,769
Capital assets, net			
Depreciable	229,670,595	539,814	230,210,409
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>355,218,233</u>	<u>1,382,302</u>	<u>356,600,535</u>
LIABILITIES			
Accounts payable	99,782	1,134,139	1,233,921
Payable to state government	258,693	-	258,693
Due to other entities	50,476	-	50,476
Deferred revenue	8,157,301	-	8,157,301
Noncurrent liabilities			
Due within one year	5,329,264	-	5,329,264
Due beyond one year	11,997,864	-	11,997,864
Total Liabilities	<u>25,893,380</u>	<u>1,134,139</u>	<u>27,027,519</u>
NET POSITION			
Net investment in capital assets	264,767,382	539,814	265,307,196
Restricted for:			
Capital projects	59,836,580	-	59,836,580
Other purposes	15,546,255	-	15,546,255
Unrestricted	(10,825,364)	(291,651)	(11,117,015)
Total Net Position	<u>329,324,853</u>	<u>\$ 248,163</u>	<u>\$ 329,573,016</u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Activities
for the Fiscal Year Ended June 30, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 63,689,881	-	\$ 62,471,197	\$ -	\$ (1,218,684)	\$ -	\$ (1,218,684)
Special education	14,076,998	-	13,831,886	-	(245,112)	-	(245,112)
Other special instruction	12,671,752	-	12,451,108	-	(220,644)	-	(220,644)
Vocational	68,039	-	66,855	-	(1,184)	-	(1,184)
Other instruction	6,578,807	-	6,464,255	-	(114,552)	-	(114,552)
Support services:							
Tuition	8,570,734	-	11,728,636	-	3,157,902	-	3,157,902
Student & instruction related services	62,512,876	-	60,889,264	-	(1,623,612)	-	(1,623,612)
School administrative services	7,060,069	-	9,661,364	-	2,601,295	-	2,601,295
General and business administrative services	8,016,013	-	5,281,266	-	(2,734,747)	-	(2,734,747)
Plant operations and maintenance	36,254,631	-	36,863,115	8,117,569	8,726,053	-	8,726,053
Pupil transportation	5,531,270	-	5,434,958	-	(96,312)	-	(96,312)
Special schools	1,978,788	-	1,944,333	-	(34,455)	-	(34,455)
Charter schools	202,266	-	286,572	-	84,306	-	84,306
Total governmental activities	227,212,124	-	227,374,809	8,117,569	8,280,254	-	8,280,254
Business-type activities:							
Food service	6,356,215	531,934	5,621,685	-	-	(202,596)	(202,596)
Total business-type activities	6,356,215	531,934	5,621,685	-	-	(202,596)	(202,596)
Total primary government	\$ 233,568,339	\$ 531,934	\$ 232,996,494	\$ 8,117,569	\$ 8,280,254	\$ (202,596)	\$ 8,077,658
General revenues:							
Property taxes, levied for general purpose, net					\$ 15,418,637	\$ -	\$ 15,418,637
Investment earnings					17,363	-	17,363
Miscellaneous income					994,153	-	994,153
Federal and state aid not restricted					4,965,754	-	4,965,754
Special item - adjustment per valuation of capital assets					(55,661,801)	308,347	(55,353,454)
Transfers					(102,503)	102,503	-
Total general revenues, special items and transfers					(34,368,397)	410,850	(33,957,547)
Change in Net Assets					(26,088,143)	208,254	(25,879,889)
Net Assets-beginning					355,412,996	39,909	355,452,905
Net Assets-ending					\$ 329,324,853	\$ 248,163	\$ 329,573,016

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 7,575,397	\$ -	\$ -	\$ 7,575,397
Interest receivable	12,562	-	-	12,562
Interfund receivable	258,476	-	-	258,476
Intergovernmental receivable	14,861,140	3,963,089	-	18,824,229
Restricted cash and cash equivalents	<u>54,288,769</u>	<u>1,802,629</u>	<u>5,592,811</u>	<u>61,684,209</u>
Total assets	<u>\$ 76,996,344</u>	<u>\$ 5,765,718</u>	<u>\$ 5,592,811</u>	<u>\$ 88,354,873</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 99,782	\$ -	\$ -	\$ 99,782
Payable to state government	-	258,693	-	258,693
Due to other entities	50,476	-	-	50,476
Deferred revenue	<u>-</u>	<u>8,112,301</u>	<u>45,000</u>	<u>8,157,301</u>
Total liabilities	<u>150,258</u>	<u>8,370,994</u>	<u>45,000</u>	<u>8,566,252</u>
Fund Balances:				
Restricted for:				
Excess Surplus - prior year - designated for subsequent year's expenditures	3,053,889	-	-	3,053,889
Excess Surplus - current year	12,492,366	-	-	12,492,366
Capital Reserve	54,288,769	-	-	54,288,769
Committed to:				
Year-end Encumbrances	19,658,493	-	5,330,445	24,988,938
Assigned to:				
Designated for subsequent year's expenditures	302,491	-	-	302,491
Capital projects fund	-	-	217,366	217,366
Unassigned:				
General fund	(12,949,922)	-	-	(12,949,922)
Special revenue fund	<u>-</u>	<u>(2,605,276)</u>	<u>-</u>	<u>(2,605,276)</u>
Total fund balances	<u>76,846,086</u>	<u>(2,605,276)</u>	<u>5,547,811</u>	<u>79,788,621</u>
Total liabilities and fund balances	<u>\$ 76,996,344</u>	<u>\$ 5,765,718</u>	<u>\$ 5,592,811</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 \$303,820,864, and the accumulated depreciation is \$36,957,504 (See Note 5).	266,863,360
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).	<u>(17,327,128)</u>
Net assets of governmental activities	<u>\$ 329,324,853</u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	17,363	-	-	17,363
Miscellaneous	994,153	-	-	994,153
State sources	190,118,033	29,659,203	8,117,569	227,894,805
Federal sources	539,099	12,024,228	-	12,563,327
Total revenues	<u>207,087,285</u>	<u>41,683,431</u>	<u>8,117,569</u>	<u>256,888,285</u>
EXPENDITURES:				
Current:				
Regular instruction	39,619,225	6,338,427	-	45,957,652
Special education instruction	9,762,722	-	-	9,762,722
Other special instruction	8,788,151	-	-	8,788,151
Vocational education	47,187	-	-	47,187
Other instruction	4,562,554	-	-	4,562,554
Support services and undistributed costs:				
Tuition	8,278,221	-	-	8,278,221
Student & instruction related services	21,153,854	30,918,349	-	52,072,203
School administrative services	6,819,114	-	-	6,819,114
Other administrative services	3,727,585	-	-	3,727,585
Operation and maintenance of plant services	26,018,457	-	-	26,018,457
Student transportation	3,836,063	-	-	3,836,063
Employee benefits	51,786,800	-	-	51,786,800
Special schools	1,372,335	-	-	1,372,335
Charter school	202,266	-	-	202,266
Capital outlay	12,111,745	63,593	12,479,175	24,654,513
Total expenditures	<u>198,086,279</u>	<u>37,320,369</u>	<u>12,479,175</u>	<u>247,885,823</u>
Excess (Deficiency) of revenues over expenditures	<u>9,001,006</u>	<u>4,363,062</u>	<u>(4,361,606)</u>	<u>9,002,462</u>
OTHER FINANCING SOURCES (USES):				
Transfer in (out) - capital projects fund unassigned fund balance	83,996	-	(83,996)	-
Transfer out - contribution to food service fund	(102,503)	-	-	(102,503)
Capital reserve transfer to capital projects fund	(9,909,417)	-	9,909,417	-
Contribution to school based budgeting	4,434,272	(4,434,272)	-	-
Total other financing sources (uses)	<u>(5,493,652)</u>	<u>(4,434,272)</u>	<u>9,825,421</u>	<u>(102,503)</u>
Net changes in fund balance	3,507,354	(71,210)	5,463,815	8,899,959
Fund balances - July 1	73,338,732	(2,534,066)	83,996	70,888,662
Fund balances - June 30	<u>\$ 76,846,086</u>	<u>\$ (2,605,276)</u>	<u>\$ 5,547,811</u>	<u>\$ 79,788,621</u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

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, 2013

Total net change in fund balances - governmental funds (from B-2) \$ 8,899,959

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	\$ (6,050,877)	
Adjustment per valuation of capital assets	(55,661,801)	
Capital outlays	<u>24,654,513</u>	\$ (37,058,165)

Repayment of 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	-	
Payment of capital leases		<u>1,393,069</u>

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	(3,210,423)	
Payment of compensated absences	<u>3,887,417</u>	<u>676,994</u>

Change in net assets of governmental activities \$ (26,088,143)

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2013

	<u>Business-type Activities- Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 674,285
Intergovernmental receivable	415,345
Inventory	11,334
Total current assets	<u>1,100,964</u>
Noncurrent assets:	
Equipment	1,114,526
Less: accumulated depreciation	<u>(574,712)</u>
Total noncurrent assets	<u>539,814</u>
Total assets	<u><u>\$ 1,640,778</u></u>
LIABILITIES	
Current liabilities:	
Interfund payable	\$ 258,476
Accounts payable	1,134,139
Total current liabilities	<u>1,392,615</u>
NET POSITION:	
Net investment in capital assets	539,814
Unrestricted	<u>(291,651)</u>
Total net position	<u>248,163</u>
Total liabilities and net position	<u><u>\$ 1,640,778</u></u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
for the Fiscal Year Ended June 30, 2013

	<u>Business-type Activities- Enterprise Fund Food Service</u>
OPERATING REVENUES:	
Charges for services:	
Daily sales - reimbursable programs	\$ 171,407
Daily sales - non-reimbursable programs	276,001
Special functions	80,566
Miscellaneous	3,960
Total operating revenues	<u>531,934</u>
OPERATING EXPENSES:	
Cost of sales	3,283,456
Salaries and wages	1,828,737
Employee benefits	443,032
Supplies and materials	66,170
Insurance - Other	165,786
Uniforms	17,212
Training	2,454
Miscellaneous	24,517
Management fees	402,555
Lease of equipment	63,158
Depreciation Expense	59,138
Total operating expenses	<u>6,356,215</u>
Operating (loss)	<u>(5,824,281)</u>
NONOPERATING REVENUES:	
State sources:	
State school lunch program	83,366
Federal sources:	
School breakfast program	983,399
National school lunch program	4,329,069
Food distribution program	225,851
Total nonoperating revenues	<u>5,621,685</u>
Net (loss) before transfers	(202,596)
Operating transfers in - General fund	<u>102,503</u>
Change in net position	(100,093)
Adjustment per valuation of capital assets	308,347
Total net position - beginning	<u>39,909</u>
Total net position - ending	<u>\$ 248,163</u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Fund
for the Fiscal Year Ended June 30, 2013

	<u>Business-type Activities- Enterprise Fund Food Service</u>
Cash flows from operating activities	
Receipts from customers	\$ 531,934
Payments to employees	(1,828,737)
Payments for employee benefits	(443,032)
Payments to suppliers	<u>(2,980,378)</u>
Net cash (used for) operating activities	<u>(4,720,213)</u>
Cash flows from non-capital financing activities	
State sources	82,479
Federal sources	5,165,750
Operating subsidies and transfers	<u>102,503</u>
Net cash provided by non-capital financing activities	<u>5,350,732</u>
Net increase in cash and cash equivalents	630,519
Balance - beginning of the year	<u>43,766</u>
Balance - end of the year	<u><u>\$ 674,285</u></u>
Reconciliation of operating (loss) to net cash (used for) operating activities:	
Operating (loss)	<u>\$ (5,824,281)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	59,138
Food distribution program	225,851
Decrease in inventories	16,166
(Decrease) in interfund payable	(206)
Increase in accounts payable	<u>803,119</u>
Total adjustments	<u>1,104,068</u>
Net cash (used for) operating activities	<u><u>\$ (4,720,213)</u></u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

FIDUCIARY FUNDS

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Expendable Trust Funds		
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 394,151	\$ 111,729	\$ 5,953,861
Total assets	\$ 394,151	\$ 111,729	\$ 5,953,861
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 505,488
Payroll deductions and withholdings	-	-	5,203,806
Due to student groups	-	-	244,567
Total liabilities	-	-	\$ 5,953,861
NET POSITION			
Reserved for scholarships	\$ 394,151		
Held in trust for unemployment claims and other purposes		\$ 111,729	

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
for the Fiscal Year Ended June 30, 2013

	<u>Scholarship Trust Funds</u>	<u>Unemployment Compensation Trust Fund</u>
Additions:		
Local sources:		
Contributions	\$ 38,910	\$ 255,143
Interest on investment	8,115	92
	<hr/>	<hr/>
Total additions	47,025	255,235
	<hr/>	<hr/>
Deductions:		
Scholarships awarded	65,333	-
Unemployment claims	-	275,897
Administrative expenses	751	-
	<hr/>	<hr/>
Total deductions	66,084	275,897
	<hr/>	<hr/>
Change in net position	(19,059)	(20,662)
Net position - beginning of the year	413,210	132,391
	<hr/>	<hr/>
Net position - end of the year	<u>\$ 394,151</u>	<u>\$ 111,729</u>

The accompanying Notes to Basic Financial Statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013**

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, 2013 of 12,632 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 - Government-wide Statements:

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-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 Position 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, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Government-wide Statements (Continued):

In the government-wide Statement of Net Position, 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 position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-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 government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position 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, 2013**

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 sub fund.

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, 2013**

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 position (net total position) 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 position.

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, 2013**

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 position and changes in net position 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:

Union City High School Scholarship Fund
Union Hill High School Scholarship Fund
Emerson 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, 2013**

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 government-wide statements.

D. Basis of Accounting and Measurement 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 government-wide Statement of Net Position 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, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting and Measurement 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 position (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 position.

- 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 government-wide Statement of Net Position 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, 2013**

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. The District did make transfers during the year which are identified on schedules C-1 and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations and properly approved. Due to the inclusion of the nonbudgeted on-behalf payment made by the State of New Jersey as District Expenditures the District shows an over expenditure in the General Fund. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

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 by 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 under budgeted 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 under budgeted 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 \$15,944,552. These appropriations were an adjustment made for prior year encumbrances. Proper approval was obtained for the additional appropriation.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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.

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.

	2012 - 2013
Total Revenues (Budgetary Basis)	\$ 38,903,251
Adjustments:	
Add: Prior Year Encumbrances	4,334,475
Less: Current Year Encumbrances	(1,483,085)
Adjust for State Aid Payment	
Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,534,066
Adjust for State Aid Payment	
Not Recognized for GAAP Purpose until the Subsequent Year	(2,605,276)
Total Revenues (GAAP) Basis	\$ 41,683,431
Total Expenditures (Budgetary Basis)	\$ 38,903,251
Adjustments:	
Add: Prior Year Encumbrances	4,334,475
Less: Current Year Encumbrances	(1,483,085)
Net Transfers (outflows)	
to General Fund	(4,434,272)
Total Expenditures (GAAP Basis)	\$ 37,320,369

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013**

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, 2013, 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 2012 - 2013 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, 2013.

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, 2013**

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 government-wide or fund financial statements. The District considers all property, plant and equipment with a cost over \$2,000 to be a capital asset.

Government-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 Position. 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 government-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, 2013**

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 government-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 government-wide or fund financial statements.

All long-term debt to be paid from governmental and business-type resources are reported as liabilities in the government-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 government-wide statements.

P. Equity Classifications:

Government-wide Statements

As of June 30, 2013, the District adopted new accounting guidance. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, changes the Statement of Net Assets to the Statement of Net Position.

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

Net Investment in capital assets - 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Equity Classifications (Continued):

Government-wide Statements (Continued)

Restricted net position - Consists of net position 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.

Unrestricted net position - All other net position 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 satisfy legal covenants that require a portion of the fund balance to be segregated. Commitments are created to identify the portion of the fund balance that is appropriated for future expenditures. Proprietary fund equity is classified the same as in the government-wide statements.

Restricted – For Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This reserve was created to represent the June 30, 2012 audited excess surplus that will be appropriated in the 2013-2014 original budget certified for taxes.

Restricted – For Excess Surplus - This reserve was created to represent the June 30, 2013 audited excess surplus that is required to be appropriated in the 2014-2015 original budget certified for taxes.

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

Committed - This classification 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.

Assigned – This classification was created to designate a portion of the fund balance for a specific purpose, but does not meet the criteria to be classified as restricted or committed.

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Equity Classifications (Continued):

Fund Statements (Continued)

Restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted. Decreases in fund balance first reduce unassigned fund balance. In the event that unassigned fund balances becomes zero, then assigned and committed fund balances are used in that order.

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 and Federal government for school breakfast, lunch and food distribution programs.

R. Expenditures/Expenses:

In the government-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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Use of Estimates:

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectibility of accounts receivable, the use and recoverability of inventory, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

T. Subsequent Events:

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2013 through November 27, 2013, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items, other than those already included in Note 12, contingent liabilities, have come to the attention of the District that would require disclosure.

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, 2013, none of the District's bank balances totaling \$75,754,833 was exposed to custodial credit risk.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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

As of June 30, 2013, the District's deposits and investments are summarized as follows:

	Book Balance
Insured - FDIC	\$ 250,000
Insured - GUDPA	68,917,513
NJ Cash Management	5,411,843
MBIA	1,814,276
	\$ 76,393,632
Reconciliation to Government-Wide Statement of Net Position:	
Unrestricted Cash	\$ 8,249,682
Restricted Cash	61,684,209
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	6,459,741
	\$ 76,393,632

As of June 30, 2013, 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.

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, 2013, the District had \$5,411,843 on deposit with the New Jersey Cash Management Fund, and \$1,814,276 with the MBIA Fund.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 3. DEPOSIT AND INVESTMENT RISK

The Board is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2013, the District had the following investment:

	Maturities	Value
MBIA Government Investment Pool	4 ½ Months Average	\$ 1,814,276

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, 2013 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, 2013**

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, 2013 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, 2013 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, 2013, 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, 2013 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, 2013**

NOTE 4. CAPITAL RESERVE ACCOUNT (Continued)

The activity of the capital reserve for the July 1, 2012 to June 30, 2013 fiscal year is as follows:

Beginning balance, July 1, 2012	\$ 60,198,186
Deposits:	
Approved by Board Resolution - June 27, 2013	8,000,000
Total Deposits	8,000,000
Withdrawals:	
Transfer to Capital Projects Fund	(9,909,417)
Local Share of 2012-2013 District Budget	(4,000,000)
Total Withdrawals	(13,909,417)
Ending balance, June 30, 2013	\$ 54,288,769

\$6,000,000 of the capital reserve has been reserved for the local share of the 2013-2014 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, 2013**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

Capital asset activity for the year ended June 30, 2013, was as follows:

	Balance at July1, 2012	Valuation Adjustment	Additions	Balance at June 30, 2013
Governmental Activities:				
Non-Depreciable:				
Land	\$ 37,192,765	\$ -	\$ -	\$ 37,192,765
Depreciable:				
Buildings and Improvements	347,951,433	(113,371,824)	23,453,847	258,033,456
Machinery & Equipment	17,809,066	(10,415,089)	1,200,666	8,594,643
Total at Historical Cost	<u>365,760,499</u>	<u>(123,786,913)</u>	<u>24,654,513</u>	<u>266,628,099</u>
Less: Accumulated Depreciation:				
Buildings and Improvements	(86,691,205)	60,295,080	(5,121,075)	(31,517,200)
Machinery & Equipment	(12,340,534)	7,830,032	(929,802)	(5,440,304)
Total Accumulated Depreciation	<u>(99,031,739)</u>	<u>68,125,112</u>	<u>(6,050,877) *</u>	<u>(36,957,504)</u>
Depreciable Capital Assets, Net	<u>266,728,760</u>	<u>(55,661,801)</u>	<u>18,603,636</u>	<u>229,670,595</u>
Governmental Activities Capital Assets, Net	<u>\$ 303,921,525</u>	<u>\$ (55,661,801)</u>	<u>\$ 18,603,636</u>	<u>\$ 266,863,360</u>
Business-type Activity:				
Depreciable:				
Machinery & Equipment	\$ 1,069,600	\$ 44,926	\$ -	\$ 1,114,526
Total at Historical Cost	<u>1,069,600</u>	<u>44,926</u>	<u>-</u>	<u>1,114,526</u>
Less: Accumulated Depreciation:				
Machinery & Equipment	(778,995)	263,421	(59,138)	(574,712)
Total Accumulated Depreciation	<u>(778,995)</u>	<u>263,421</u>	<u>(59,138)</u>	<u>(574,712)</u>
Business-type Activity, Capital Assets, Net	<u>\$ 290,605</u>	<u>\$ 308,347</u>	<u>\$ (59,138)</u>	<u>\$ 539,814</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	\$ 1,623,921
Special Education	344,968
Other Special Education	310,531
Vocational Education	1,667
Other Instruction	161,219
Total Instruction	<u>2,442,306</u>
Support Services:	
Tuition	292,513
Student & Instruction Related Services	1,839,981
School Administrative Services	240,955
General & Business Administrative Services	131,715
Operation & Maintenance of Plant	919,367
Pupil Transportation	135,548
Special Schools	48,492
Total Support Services	<u>3,608,571</u>
Total Depreciation Expense	<u>\$ 6,050,877</u>

NOTE 6. LONG-TERM DEBT

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

Governmental Activities

As of June 30, 2013, the governmental long-term debt of the District consisted of the following:

Accrued Compensation Absences:	
Current Portion	\$ 3,949,635
Noncurrent Portion	11,281,515
Capital Lease Obligation:	
Current Portion	1,379,629
Noncurrent Portion	716,349
Total Governmental Activity Debt	<u>\$ 17,327,128</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 6. LONG-TERM DEBT (Continued)

Business-type Activity

As of June 30, 2013, 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, 2013:

	Balance <u>June 30, 2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2013</u>	Amounts Due Within One Year
Governmental Activities:					
Capital Lease Obligations	\$ 3,489,047	\$ -	\$ (1,393,069)	\$ 2,095,978	\$ 1,379,629
Compensated Absences	<u>15,908,144</u>	<u>3,210,423</u>	<u>(3,887,417)</u>	<u>15,231,150</u>	<u>3,949,635</u>
	<u>\$ 19,397,191</u>	<u>\$ 3,210,423</u>	<u>\$ (5,280,486)</u>	<u>\$ 17,327,128</u>	<u>\$ 5,329,264</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, 2013, 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, 2013**

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, 2013:

Machinery and Equipment:

	<u>Year Ending</u>	
	June 30, 2014	\$ 1,403,324
	June 30, 2015	662,725
	June 30, 2016	52,124
	June 30, 2017	11,954
	June 30, 2018	<u>-</u>
Total Minimum Lease Payments		2,130,127
Less: Amount Representing Interest		<u>34,149</u>
Present Value of Net Minimum Lease Payments		<u><u>\$ 2,095,978</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 2017. Total operating lease payments made during the year ended June 30, 2013 were \$1,551,812. Future minimum lease payments are as follows:

	<u>Year Ending</u>	
	June 30, 2014	\$ 1,566,678
	June 30, 2015	1,560,588
	June 30, 2016	1,588,250
	June 30, 2017	1,592,901
	June 30, 2018	1,597,692

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013**

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:

Chapter 78, P.L. 2011, effective June 28, 2011, made various changes to the manner in which the Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of 1/4 of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS is increased from age 62 to 65 for Tier 5 members.
- Increases in active member contribution rates. TPAF and PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years; For fiscal year 2012, the member contribution rates will increase in October 2011. The phase-in of the additional incremental member contribution rates for TPAF and PERS members will take place in July of each subsequent fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 8. PENSION PLANS (Continued)

E. Significant Legislation (Continued):

Chapter 78's provisions impacting employee pension and health benefits include (Continued):

- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

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.

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%, respectively, of employees' annual compensation, as defined. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in the first year. For fiscal year 2012, the member contribution rate will increase in October 2011. The phase-in of the additional incremental member contribution rate will take place in July of each subsequent fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 8. PENSION PLANS (Continued)

F. Contribution Requirements (Continued):

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, 2013, 2012 and 2011 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

Year Funding	PERS Contributed by the District		TPAF Paid on Behalf of the District	
	Pension	NCGI	Pension	NCGI
June 30, 2013	\$ 2,596,576	\$ 154,540	\$ 4,386,147	\$ 230,771
June 30, 2012	2,640,095	168,206	2,014,562	216,190
June 30, 2011	2,592,544	183,003	-	209,753

Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$5,270,538 during the year ended June 30, 2013, 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.

Chapter 78, P.L. 2011, effective June 28, 2011, established new employee contribution requirements towards the cost of employer provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary. For those employed on or after June 28, 2011, the 4-year phase-in does not apply and contributions based on the full percentage rate of contribution are required.

Under Chapter 78, certain future retirees eligible for employer-paid health care coverage at retirement will also be required to pay a percentage of the cost of their medical coverage determined on the basis of their annual retirement benefit.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2012, there were 97,661 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 medical (PRM) benefits contributions of \$958.9 million for the fiscal year 2012 and \$935.5 million for the fiscal year 2011.

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 \$146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in fiscal year 2012 and \$144 million for 16,709 eligible retired members in fiscal year 2011.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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, 2013, 2012 and 2011 were \$5,220,570, \$5,270,538 and \$4,455,151, 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.

Funded Status and Funding Progress

As of June 30, 2012, the most recent actuarial valuation date, the State had a \$12.4 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and \$32.2 billion for local 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.

Actuarial Methods and Assumptions

In the June 30, 2012, 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 9. POST-RETIREMENT BENEFITS (Continued)

Actuarial Methods and Assumptions (Continued)

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-july2012.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 government-wide Statement of Net Position, 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.

NOTE 11. ECONOMIC DEPENDENCY

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an effect on the District's programs and activities.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 12. CONTINGENT LIABILITIES

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, 2013, 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.

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 nor would they be material to the financial statements.

NOTE 13. 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 2013.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 14. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2013:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 258,476	\$ -
Proprietary Fund		
Food Service	-	258,476
Total	\$ 258,476	\$ 258,476

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 a \$4,434,272 contribution to school based budgeting to the general fund during the fiscal year ended June 2013.

NOTE 15. 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, 2013**

NOTE 16. INVENTORY

Inventory in the Food Service Fund at June 30, 2013, consisted of the following:

Food and Supplies	\$ <u>11,334</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 17. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$76,846,086 General Fund fund balance at June 30, 2013, \$15,546,255 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$3,053,889 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2014); \$54,288,769 has been restricted in the capital reserve; \$19,658,493 is committed for year-end encumbrances; \$302,491 is assigned to and included as anticipated revenue for the year ending June 30, 2014; and a deficit of (\$12,949,922) is unassigned.

Special Revenue Fund – The (\$2,605,276) Special Revenue Fund deficit fund balance at June 30, 2013 is unassigned.

Capital Projects Fund – Of the \$5,547,811 Capital Projects Fund fund balance at June 30, 2013, \$5,330,445 is committed for year-end encumbrances and \$217,366 is assigned to the capital projects fund.

The total Governmental Funds fund balance is \$79,788,621.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

NOTE 17. FUND BALANCE APPROPRIATED (Continued)

Government-wide Statements:

The following is a summary of adjustments made to the fund statements to arrive at the total net position per the Government-wide Statement of Net Position:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Fund Balance/Net Position	\$ 79,788,621	\$ 248,163	\$ 80,036,784
Add: Capital Assets, Net of Accumulated Depreciation	266,863,360	-	266,863,360
Less: Long-Term Liabilities	<u>(17,327,128)</u>	<u>-</u>	<u>(17,327,128)</u>
Total Net Position	<u>\$ 329,324,853</u>	<u>\$ 248,163</u>	<u>\$ 329,573,016</u>

NOTE 18. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,605,276) in the Special Revenue Fund as of June 30, 2013 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 (\$15,555,198) 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, 2013**

NOTE 19. 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. The excess fund balance for year ended June 30, 2013 is \$15,546,255.

NOTE 20. 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 2013, the District obtained \$2,978,949 in approvals from the SDA for various projects. There was \$12,479,175 in project expenditures reported during fiscal 2013.

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, 2013

	<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	-	-	-	17,363	17,363
Miscellaneous	-	-	-	994,153	994,153
Total - local sources	<u>15,418,637</u>	<u>-</u>	<u>15,418,637</u>	<u>16,430,153</u>	<u>1,011,516</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	261,378	-	261,378	525,851	264,473
Total - federal sources	<u>261,378</u>	<u>-</u>	<u>261,378</u>	<u>539,099</u>	<u>277,721</u>
State sources:					
Equalization aid	162,042,797	-	162,042,797	162,042,797	-
Transportation aid	466,249	-	466,249	466,249	-
Special education aid	6,621,815	-	6,621,815	6,621,815	-
Security categorical aid	5,104,580	-	5,104,580	5,104,580	-
Extraordinary aid	-	-	-	750,119	750,119
On-behalf TPAF contributions (non-budgeted)					
Pension contribution	-	-	-	4,386,147	4,386,147
Non-contributory group insurance	-	-	-	230,771	230,771
Post-retirement medical contributions	-	-	-	5,220,570	5,220,570
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	5,270,538	5,270,538
Total - state sources	<u>174,235,441</u>	<u>-</u>	<u>174,235,441</u>	<u>190,093,586</u>	<u>15,858,145</u>
Total revenues	<u>189,915,456</u>	<u>-</u>	<u>189,915,456</u>	<u>207,062,838</u>	<u>17,147,382</u>
EXPENDITURES -					
CURRENT EXPENSE:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	2,163,390	(239,868)	1,923,522	1,899,579	23,943
Grades 1-5	13,885,870	(176,854)	13,709,016	13,533,399	175,617
Grades 6-8	8,123,066	(206,839)	7,916,227	7,864,216	52,011
Grades 9-12	11,854,543	(290,153)	11,564,390	11,500,130	64,260
Other salaries for instruction:					
Preschool/kindergarten	165,364	(23,480)	141,884	102,054	39,830
Total regular programs - instruction	<u>36,192,233</u>	<u>(937,194)</u>	<u>35,255,039</u>	<u>34,899,378</u>	<u>355,661</u>
Regular programs - home instruction:					
Salaries of teachers	209,400	32,017	241,417	96,359	145,058
Other salaries for instruction	471,174	(83,987)	387,187	190,462	196,725
Total regular programs - home instruction	<u>680,574</u>	<u>(51,970)</u>	<u>628,604</u>	<u>286,821</u>	<u>341,783</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,068,800	(1,087,270)	1,981,530	1,676,554	304,976
Purchased professional - educational services	28,731	(2,500)	26,231	1,630	24,601
Purchased professional - technical services	55,307	-	55,307	21,733	33,574
Other purchased services (400-500 series)	219,879	(250)	219,629	184,689	34,940
General supplies	3,285,737	562,032	3,847,769	2,298,917	1,548,852
Textbooks	427,905	894	428,799	210,602	218,197
Other objects	93,399	-	93,399	38,901	54,498
Total regular programs - undistributed instruction	<u>7,179,758</u>	<u>(527,094)</u>	<u>6,652,664</u>	<u>4,433,026</u>	<u>2,219,638</u>
Total regular programs	<u>44,052,565</u>	<u>(1,516,258)</u>	<u>42,536,307</u>	<u>39,619,225</u>	<u>2,917,082</u>
Cognitive - moderate:					
Salaries of teachers	156,773	13,857	170,630	170,630	-
Other salaries for instruction	47,038	(8,703)	38,335	38,335	-
General supplies	19,342	-	19,342	6,979	12,363
Total cognitive - moderate	<u>223,153</u>	<u>5,154</u>	<u>228,307</u>	<u>215,944</u>	<u>12,363</u>
Learning/language disabilities:					
Salaries of teachers	2,048,061	(59,821)	1,988,240	1,938,228	50,012
Other salaries for instruction	496,153	(43,595)	452,558	397,436	55,122
General supplies	100,604	(2,169)	98,435	55,062	43,373
Total learning/language disabilities	<u>2,645,393</u>	<u>(106,160)</u>	<u>2,539,233</u>	<u>2,390,726</u>	<u>148,507</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	<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	\$ 671,652	\$ (177,331)	\$ 494,321	\$ 494,321	\$ -
Other salaries for instruction	260,037	(35,539)	224,498	222,087	2,411
Purchased professional - technical services	500	-	500	500	-
General supplies	25,868	(3,000)	22,868	18,283	4,585
Other objects	250	(6)	244	244	-
Total multiple disabilities	<u>958,307</u>	<u>(215,876)</u>	<u>742,431</u>	<u>735,435</u>	<u>6,996</u>
Resource room/resource center:					
Salaries of teachers	5,884,202	(100,541)	5,783,661	5,715,176	68,485
Other salaries for instruction	129,209	4,761	133,970	133,904	66
Purchased professional - technical services	350	-	350	350	-
Other purchased services (400-500 series)	812	(511)	301	301	-
General supplies	113,905	(3,710)	110,195	84,170	26,025
Textbooks	16,900	-	16,900	13,811	3,089
Other objects	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>6,146,378</u>	<u>(100,001)</u>	<u>6,046,377</u>	<u>5,948,712</u>	<u>97,665</u>
Autism:					
Salaries of teachers	332,112	(81,578)	250,534	225,550	24,984
General supplies	70,000	-	70,000	43,980	26,020
Total autism	<u>402,112</u>	<u>(81,578)</u>	<u>320,534</u>	<u>269,530</u>	<u>51,004</u>
Special education - home instruction:					
Salaries of teachers	310,000	-	310,000	178,012	131,988
Other salaries for instruction	143,000	(138,142)	4,858	4,858	-
General supplies	46,841	-	46,841	19,505	27,336
Total special education - home instruction	<u>499,841</u>	<u>(138,142)</u>	<u>361,699</u>	<u>202,375</u>	<u>159,324</u>
Total special education - instruction	<u>10,875,184</u>	<u>(636,603)</u>	<u>10,238,581</u>	<u>9,762,722</u>	<u>475,859</u>
Basic skills/remedial:					
Purchased professional - educational services	1,543	-	1,543	-	1,543
Purchased professional - technical services	2,335	-	2,335	-	2,335
Other purchased services (400-500 series)	1,332	-	1,332	-	1,332
General supplies	10,905	-	10,905	2,968	7,937
Other objects	1,544	-	1,544	-	1,544
Total basic skills/remedial	<u>139,319</u>	<u>(121,660)</u>	<u>17,659</u>	<u>2,968</u>	<u>14,691</u>
Bilingual education:					
Salaries of teachers	6,948,403	589,248	7,537,651	7,463,569	74,082
Other salaries for instruction	720,514	(2,449)	718,065	640,725	77,340
Purchased professional - educational services	12,300	-	12,300	12,300	-
Purchased professional - technical services	42,474	(3,700)	38,774	9,862	28,912
Other purchased services (400-500 series)	17,528	-	17,528	10,800	6,728
General supplies	908,812	(37,948)	870,864	596,432	274,432
Textbooks	79,480	(2,604)	76,876	48,903	27,973
Other objects	4,402	-	4,402	2,592	1,810
Total bilingual education	<u>8,733,913</u>	<u>542,547</u>	<u>9,276,460</u>	<u>8,785,183</u>	<u>491,277</u>
Vocational programs - local - instruction:					
Purchased professional - educational services	5,130	-	5,130	770	4,360
General supplies	47,465	-	47,465	37,431	10,034
Textbooks	7,524	-	7,524	4,102	3,422
Other objects	5,045	-	5,045	4,884	161
Total vocational programs - local - instruction	<u>231,521</u>	<u>(166,357)</u>	<u>65,164</u>	<u>47,187</u>	<u>17,977</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	<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:					
Salaries	\$ 3,170	\$ -	\$ 3,170	\$ 3,170	\$ -
Other purchase services (300-500 series)	41,357	-	41,357	41,357	-
Supplies and materials	600	-	600	-	600
Other Objects	9,403	-	9,403	5,403	4,000
School-sponsored athletics:					
Salaries	235,256	-	235,256	228,084	7,172
Salaries of teachers	448,000	-	448,000	248,561	199,439
Purchased services (300-500 series)	20,529	-	20,529	13,216	7,313
Supplies and materials	766,085	-	766,085	293,509	472,576
Other objects	144,850	9,288	154,138	154,138	-
Before/after school programs:					
Salaries of teachers	1,150,729	(140,258)	1,010,471	886,147	124,324
Other salaries for instruction	875,308	153,110	1,028,418	922,364	106,054
Student assistants video productions	105,000	20,707	125,707	120,531	5,176
Purchased professional and technical services	49,343	(10,000)	39,343	2,124	37,219
Other Objects	200,000	(20,000)	180,000	6,263	173,737
Alternative education programs:					
Purchased technical services	11,728	-	11,728	-	11,728
Purchased services (300-500 series)	3,000	-	3,000	3,000	-
General Supplies	74,484	-	74,484	31,310	43,174
Other objects	13,518	-	13,518	7,324	6,194
Other supplemental/at-risk programs:					
Salaries of teachers	634,434	63,368	697,802	600,990	96,812
Other salaries for instruction	18,305	3,929	22,234	22,234	-
Other special schools:					
General Supplies	23,495	-	23,495	19,307	4,188
Other state projects:					
Salaries	22,110	-	22,110	7,000	15,110
Community service programs:					
Salaries	150,000	-	150,000	21,880	128,120
Purchased services (300-500 series)	-	1,800,000	1,800,000	924,642	875,358
Total other instructional	5,013,530	1,867,318	6,880,848	4,562,554	2,318,294
Total - instruction	69,046,032	(31,013)	69,015,019	62,779,839	6,235,180
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	833,039	-	833,039	695,207	137,832
Tuition to CSSD & regional day schools	1,078,378	93,000	1,171,378	1,128,820	42,558
Tuition to private schools for the handicapped-within state	6,985,751	(193,000)	6,792,751	6,242,276	550,475
Tuition to private schools - handicapped other LEA's-outside state	66,440	-	66,440	58,109	8,331
Tuition - state facilities	185,670	-	185,670	153,809	31,861
Total undistributed expenditures - instruction	9,149,278	(100,000)	9,049,278	8,278,221	771,057
Attendance and social work services:					
Salaries	705,416	148,377	853,793	820,748	33,045
Other salaries	142,061	22,515	164,576	164,576	-
Salary drop out prevention officer	244,308	3,175	247,483	169,202	78,281
Salaries of family support team	405,792	(9,672)	396,120	347,692	48,428
Family/parent liaison salary	463,389	69,246	532,635	515,892	16,743
Purchase professional & technical services	27,371	(1,633)	25,738	1,200	24,538
Other purchased services (400-500 series)	1,100	(200)	900	360	540
Supplies and materials	14,850	(2,712)	12,138	3,960	8,178
General supplies	404	-	404	403	1
Other objects	1,775	-	1,775	100	1,675
Total attendance and social work services	2,006,466	229,096	2,235,562	2,024,133	211,429
Health services:					
Salaries	1,423,084	144,092	1,567,176	1,378,346	188,830
Family/parent liaison salary	53,489	6,792	60,281	54,280	6,001
Salaries of social services coordinators	680,959	(37,677)	643,282	616,990	26,292
Purchased professional and technical services	16,565	-	16,565	1,799	14,766
Other purchased services (400-500 series)	2,437	-	2,437	1,423	1,014
Supplies and materials	103,958	(798)	103,160	87,875	15,285
Other objects	23,319	-	23,319	20,013	3,306
Total health services	2,303,811	112,409	2,416,220	2,160,726	255,494

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	<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	\$ 1,753,477	\$ (63,604)	\$ 1,689,873	\$ 1,519,717	\$ 170,156
Salaries of secretarial and clerical assistants	217,598	12,518	230,116	229,650	466
Other salaries	667,665	(217,582)	450,083	422,256	27,827
Purchased professional - educational services	12,100	-	12,100	6,215	5,885
Purchased professional - technical services	25,000	-	25,000	-	25,000
Other purchased services (400-500 series)	2,554	-	2,554	2,554	-
Supplies and materials	20,420	-	20,420	9,926	10,494
Other objects	290,532	-	290,532	52,083	238,449
Total other support services - students-regular	<u>2,989,346</u>	<u>(268,668)</u>	<u>2,720,678</u>	<u>2,242,401</u>	<u>478,277</u>
Other support services - students - special services:					
Salaries of other professional staff	2,230,760	-	2,230,760	2,151,922	78,838
Salaries of secretarial and clerical assistants	619,298	-	619,298	597,225	22,073
Salaries of non-instructional aides	-	1,300,000	1,300,000	1,140,036	159,964
Total other support services - students-special services	<u>2,850,058</u>	<u>1,300,000</u>	<u>4,150,058</u>	<u>3,889,183</u>	<u>260,875</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	2,475,502	(74,945)	2,400,557	2,263,449	137,108
Salaries of other professional staff	696,763	(24,705)	672,058	405,451	266,607
Salaries of secretarial and clerical assistants	1,226,555	(8,832)	1,217,723	1,131,114	86,609
Other salaries	2,231,773	(37,784)	2,193,989	1,357,907	836,082
Purchased professional - educational services	531,776	-	531,776	76,578	455,198
Purchased professional - technical services	57,866	-	57,866	-	57,866
Other purchased services (400-500 series)	2,596,883	(25,064)	2,571,819	1,660,527	911,292
Supplies and materials	302,534	(22,768)	279,766	173,109	106,657
General Supplies	-	-	-	-	-
Textbooks	52,616	-	52,616	16,087	36,529
Other objects	5,760	(1,230)	4,530	3,153	1,377
Total improvement of instructional services	<u>10,178,028</u>	<u>(195,328)</u>	<u>9,982,700</u>	<u>7,087,375</u>	<u>2,895,325</u>
Educational media services/school library:					
Salaries	849,131	(163,464)	685,667	558,450	127,217
Salaries of technology coordinators	307,740	(19,912)	287,828	231,350	56,478
Purchased professional - technical services	2,918,807	(818,489)	2,100,318	434,439	1,665,879
Other purchased services (400-500 series)	132,557	(2,063)	130,494	49,409	81,085
Supplies and materials	1,628,830	(64,607)	1,564,223	1,368,805	195,418
Total educational media services/school library	<u>5,837,065</u>	<u>(1,068,535)</u>	<u>4,768,530</u>	<u>2,642,453</u>	<u>2,126,077</u>
Instruction staff training services:					
Salaries of supervisors of instruction	668,288	860,854	1,529,142	1,102,308	426,834
Other purchased professional services - educational	27,723	-	27,723	470	27,253
Other purchased professional services - technical	8,915	-	8,915	974	7,941
Other purchased services (400-500 series)	1,500	(1,000)	500	500	-
Supplies and materials	7,780	(701)	7,079	3,231	3,848
Other objects	1,100	-	1,100	100	1,000
Total instruction staff training services	<u>715,306</u>	<u>859,153</u>	<u>1,574,459</u>	<u>1,107,583</u>	<u>466,876</u>
Support services - general administration:					
Salaries	423,703	(138,835)	284,868	284,868	-
Salaries of other professional staff	442,132	21,789	463,921	463,921	-
Other purchased professional services - educational	133,650	8,000	141,650	31,097	110,553
Legal services	476,500	220,345	696,845	590,964	105,881
Other purchased professional services	318,589	(31,825)	286,764	249,452	37,312
Purchased Technical services	642,313	(130,426)	511,887	255,306	256,581
Communications/telephone	448,978	(42,750)	406,228	(131,053)	537,281
Miscellaneous purchased services	602,463	(89,175)	513,288	195,730	317,558
General Supplies	50,364	(63)	50,301	21,629	28,672
Miscellaneous expenditures	84,330	22,500	106,830	89,349	17,481
Total support services - general administration	<u>3,623,022</u>	<u>(160,440)</u>	<u>3,462,582</u>	<u>2,051,263</u>	<u>1,411,319</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	<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	\$ 4,006,373	\$ (76,176)	\$ 3,930,197	\$ 3,779,928	\$ 150,269
Salaries of secretarial and clerical assistants	1,919,278	528,491	2,447,769	2,429,037	18,732
Other professional and technical services	208,605	89,777	298,382	134,208	164,174
Other purchased services (400-500 series)	95,614	(191)	95,423	57,795	37,628
Supplies and materials	344,103	33,000	377,103	330,559	46,544
Other objects	130,952	(10,726)	120,226	87,587	32,639
Total support services - school administration	<u>6,704,925</u>	<u>564,175</u>	<u>7,269,100</u>	<u>6,819,114</u>	<u>449,986</u>
Central services:					
Salaries	846,836	(1,061)	845,775	838,738	7,037
Purchased profession services	65,000	22,350	87,350	7,477	79,873
Purchased technical services	375,322	81,229	456,551	322,292	134,259
Supplies and materials	213,999	(2,225)	211,774	136,983	74,791
Miscellaneous expenditures	249,832	49,700	299,532	47,787	251,745
Total central services:	<u>1,750,989</u>	<u>149,993</u>	<u>1,900,982</u>	<u>1,353,277</u>	<u>547,705</u>
Administrative Information Technology:					
Purchased profession services	80,530	52,250	132,780	32,780	100,000
Purchased technical services	673,136	-	673,136	290,265	382,871
Total administrative information technology:	<u>753,666</u>	<u>52,250</u>	<u>805,916</u>	<u>323,045</u>	<u>482,871</u>
Required maintenance for school facilities:					
Salaries	1,415,043	(406,518)	1,008,525	933,130	75,395
Cleaning, repair and maintenance services	864,420	(47,725)	816,695	580,982	235,713
General supplies	345,281	-	345,281	341,452	3,829
Other objects	37,880	-	37,880	15,513	22,367
Total required maintenance for school facilities	<u>2,662,624</u>	<u>(454,243)</u>	<u>2,208,381</u>	<u>1,871,077</u>	<u>337,304</u>
Other operating and maintenance of plant services:					
Salaries	9,716,024	(1,253,040)	8,462,984	8,425,497	37,487
Other salaries	36,720	(17,020)	19,700	19,700	-
Purchased professional and technical services	2,478,971	(116,217)	2,362,754	1,522,534	840,220
Cleaning, repair and maintenance services	2,461,109	669,634	3,130,743	1,935,501	1,195,242
Rental of land and buildings other than lease purchase	2,967,504	193,307	3,160,811	3,129,625	31,186
Other purchased property	317,389	243,920	561,309	525,912	35,397
General supplies	1,164,709	385,633	1,550,342	1,232,087	318,255
Energy	4,177,376	-	4,177,376	3,306,633	870,743
Other objects	160,493	-	160,493	155,112	5,381
Total other operating and maintenance of plant services:	<u>23,480,295</u>	<u>106,217</u>	<u>23,586,512</u>	<u>20,252,601</u>	<u>3,333,911</u>
Security:					
Salaries	3,796,858	257,077	4,053,935	3,890,822	163,113
General supplies	34,124	(4,250)	29,874	3,957	25,917
Total security	<u>3,830,982</u>	<u>252,827</u>	<u>4,083,809</u>	<u>3,894,779</u>	<u>189,030</u>
Student transportation services:					
Management Fee - ESC & CTSA Trans Program	342,000	(34,200)	307,800	-	307,800
Contracted services - (other than between home and school) - vendors	29,365	-	29,365	4,200	25,165
Contracted services - (Special education students) - joint agreement	1,776,275	1,890,000	3,666,275	3,404,958	261,317
General supplies	5,905	-	5,905	1,854	4,051
Miscellaneous purchased services	1,028,209	(275,594)	752,615	425,051	327,564
Total student transportation services	<u>3,211,754</u>	<u>1,550,206</u>	<u>4,761,960</u>	<u>3,836,063</u>	<u>925,897</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Unallocated employee benefits:					
Group insurance	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Social Security contribution	3,200,000	-	3,200,000	2,799,170	400,830
TPAF contribution - ERIP	2,054,915	(2,053,200)	1,715	1,715	-
Other retirement contributions - regular	3,100,000	2,436,418	5,536,418	2,751,097	2,785,321
Other retirement contributions - ERIP	1,500,000	(1,083,219)	416,781	13,249	403,532
Workers' compensation	2,240,000	-	2,240,000	1,522,084	717,916
Unemployment compensation	400,000	300,000	700,000	90,161	609,839
Health benefits	34,984,926	(1,921,389)	33,063,537	28,087,321	4,976,216
Tuition reimbursement	853,238	350,000	1,203,238	413,977	789,261
Total unallocated employee benefits	<u>49,333,079</u>	<u>(1,971,390)</u>	<u>47,361,689</u>	<u>36,678,774</u>	<u>10,682,915</u>
On-behalf TPAF contributions (non-budgeted)					
Pension contribution	-	-	-	4,386,147	(4,386,147)
Non-contributory group insurance	-	-	-	230,771	(230,771)
Post-retirement medical contributions	-	-	-	5,220,570	(5,220,570)
Reimbursed TPAF Social Security contributions (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,270,538</u>	<u>(5,270,538)</u>
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,108,026</u>	<u>(15,108,026)</u>
Total undistributed expenditures	<u>131,380,694</u>	<u>957,722</u>	<u>132,338,416</u>	<u>121,620,094</u>	<u>10,718,322</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>200,426,726</u>	<u>926,709</u>	<u>201,353,435</u>	<u>184,399,933</u>	<u>16,953,502</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	87,000	(3,284)	83,716	7,510	76,206
Instruction - instructional equipment	8,550	-	8,550	-	8,550
General administration	1,596,092	158,878	1,754,970	1,129,563	625,407
Security	500,000	-	500,000	-	500,000
Special schools (all programs)	28,500	-	28,500	-	28,500
Total equipment	<u>2,520,142</u>	<u>(144,406)</u>	<u>2,375,736</u>	<u>1,137,073</u>	<u>1,238,663</u>
Facilities acquisition and construction services:					
Architect/engineering services	554,814	19,121	573,935	498,936	74,999
Other professional/technical services	51,289	-	51,289	2,289	49,000
Construction services	9,332,233	(728,628)	8,603,605	6,022,291	2,581,314
Supplies and Materials	602,000	68,575	670,575	567,840	102,735
Lease purchase agreements - principal	850,000	(60,000)	790,000	(70,538)	860,538
Infrastructure	6,939,928	(325,000)	6,614,928	3,953,854	2,661,074
Total facilities acquisition and construction services	<u>18,330,264</u>	<u>(1,025,932)</u>	<u>17,304,332</u>	<u>10,974,672</u>	<u>6,329,660</u>
TOTAL CAPITAL OUTLAY	<u>20,850,406</u>	<u>(1,170,338)</u>	<u>19,680,068</u>	<u>12,111,745</u>	<u>7,568,323</u>
SPECIAL SCHOOLS:					
Other special schools - instructions:					
Salaries of teachers	118,750	195,583	314,333	314,333	-
Other salaries - instruction	95,000	58,315	153,315	153,315	-
Total other special schools - instructions	<u>239,400</u>	<u>228,248</u>	<u>467,648</u>	<u>467,648</u>	<u>-</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	184,680	-	184,680	157,337	27,343
Other salaries for instruction	20,520	(1,455)	19,065	14,539	4,526
General supplies	15,798	(1,579)	14,219	622	13,597
Textbooks	1,900	-	1,900	-	1,900
Total accredited evening/adult high school - instruction	<u>222,898</u>	<u>(3,034)</u>	<u>219,864</u>	<u>172,498</u>	<u>47,366</u>
Accredited evening/adult high school - support services:					
Salaries	121,091	(307)	120,784	75,557	45,227
Purchased professional and technical services	4,750	-	4,750	1,401	3,349
Other purchased services (400-500 series)	950	-	950	-	950
Total accredited evening/adult high school - support services	<u>126,791</u>	<u>(307)</u>	<u>126,484</u>	<u>76,958</u>	<u>49,526</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	<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 of teachers	\$ 581,022	\$ -	\$ 581,022	\$ 479,661	\$ 101,361
General supplies	36,010	(2,646)	33,364	23,539	9,825
Total adult education - local - instruction	<u>617,032</u>	<u>(2,646)</u>	<u>614,386</u>	<u>503,200</u>	<u>111,186</u>
Adult education - local - support services:					
Salaries	150,269	1,762	152,031	152,031	-
Purchased technical services	4,750	-	4,750	-	4,750
Other objects	1,900	-	1,900	-	1,900
Total adult education - local - support services	<u>156,919</u>	<u>1,762</u>	<u>158,681</u>	<u>152,031</u>	<u>6,650</u>
TOTAL SPECIAL SCHOOLS	<u>1,363,040</u>	<u>224,023</u>	<u>1,587,063</u>	<u>1,372,335</u>	<u>214,728</u>
Charter schools	<u>140,432</u>	<u>89,175</u>	<u>229,607</u>	<u>202,266</u>	<u>27,341</u>
Total expenditures	<u>222,780,604</u>	<u>69,569</u>	<u>222,850,173</u>	<u>198,086,279</u>	<u>24,763,894</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,865,148)</u>	<u>(69,569)</u>	<u>(32,934,717)</u>	<u>8,976,559</u>	<u>41,911,276</u>
Other financing sources (uses)					
Transfer out - contribution to food services fund	-	(103,000)	(103,000)	(102,503)	497
Transfer out - capital reserve to capital projects fund	-	-	-	(9,909,417)	(9,909,417)
Transfer in - capital projects fund unassigned fund balance	-	-	-	83,996	83,996
Transfers in - contribution to school based budgeting - general fund	100,602,704	-	100,602,704	96,591,227	(4,011,477)
Transfers in - contribution to school based budgeting - special revenue fund	4,684,233	-	4,684,233	4,434,272	(249,961)
Operating transfers out - transfer to special revenue- local contribution	(149,309)	69,569	(79,740)	-	79,740
Transfers out - contribution to school based budgeting	(100,602,704)	-	(100,602,704)	(96,591,227)	4,011,477
Total other financing sources (uses)	<u>4,534,924</u>	<u>(33,431)</u>	<u>4,501,493</u>	<u>(5,493,652)</u>	<u>(9,995,145)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (28,330,224)</u>	<u>\$ (103,000)</u>	<u>\$ (28,433,224)</u>	<u>\$ 3,482,907</u>	<u>\$ 31,916,131</u>
Fund balances, July 1	<u>90,636,150</u>	<u>-</u>	<u>90,636,150</u>	<u>90,636,150</u>	<u>-</u>
Fund balances, June 30	<u>\$ 62,305,926</u>	<u>\$ (103,000)</u>	<u>\$ 62,202,926</u>	<u>\$ 94,119,057</u>	<u>\$ 31,916,131</u>
Recapitulation:					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 3,053,889	
Excess Surplus - current year				12,492,366	
Capital Reserve				54,288,769	
Committed to:					
Year-end Encumbrances				19,658,493	
Assigned to:					
Designated for subsequent year's expenditures				302,491	
Unassigned				<u>4,323,049</u>	
				94,119,057	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(17,272,971)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 76,846,086</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
REVENUES:								
Local sources:								
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637	\$ -	\$ -	\$ -	\$ -
Interest earned	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total - local sources	15,418,637	-	-	15,418,637	-	-	-	-
Federal sources:								
Education Jobs Fund	-	-	-	-	-	-	-	-
Special Education Medicare Reimbursement Initiative	261,378	-	-	261,378	-	-	-	-
Total - federal sources	261,378	-	-	261,378	-	-	-	-
State sources:								
Equalization aid	162,042,797	-	-	162,042,797	-	-	-	-
Transportation aid	466,249	-	-	466,249	-	-	-	-
Special education aid	6,621,815	-	-	6,621,815	-	-	-	-
Security categorical aid	5,104,580	-	-	5,104,580	-	-	-	-
Extraordinary aid	-	-	-	-	-	-	-	-
On-behalf TPAF contributions (non-budgeted)	-	-	-	-	-	-	-	-
Pension contribution	-	-	-	-	-	-	-	-
Non-contributory group insurance	-	-	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
Total - state sources	174,235,441	-	-	174,235,441	-	-	-	-
Total revenues	189,915,456	-	-	189,915,456	-	-	-	-
EXPENDITURES -								
CURRENT EXPENSE:								
Regular programs - instruction:								
Salaries of teachers:								
Preschool/kindergarten	-	2,163,390	-	2,163,390	-	(239,868)	-	(239,868)
Grades 1-5	53,550	13,832,320	-	13,885,870	250	(177,104)	-	(176,854)
Grades 6-8	30,845	8,092,221	-	8,123,066	13,133	(219,972)	-	(206,839)
Grades 9-12	29,460	11,825,083	-	11,854,543	-	(290,153)	-	(290,153)
Other salaries for instruction:								
Preschool/kindergarten	-	165,364	-	165,364	-	(23,480)	-	(23,480)
Total regular programs - instruction	113,855	36,078,378	-	36,192,233	13,383	(950,577)	-	(937,194)
Regular programs - home instruction:								
Salaries of teachers	209,400	-	-	209,400	32,017	-	-	32,017
Other salaries for instruction	471,174	-	-	471,174	(83,987)	-	-	(83,987)
Total regular programs - home instruction	680,574	-	-	680,574	(51,970)	-	-	(51,970)
Regular programs - undistributed instruction:								
Other salaries for instruction	1,645,650	1,423,150	-	3,068,800	(1,145,173)	57,903	-	(1,087,270)
Purchased professional - educational services	-	28,731	-	28,731	-	(2,500)	-	(2,500)
Purchased professional - technical services	-	55,307	-	55,307	-	-	-	-
Other purchased services (400-500 series)	176,761	43,118	-	219,879	-	(250)	-	(250)
General supplies	1,216,288	2,069,449	-	3,285,737	544,814	17,218	-	562,032
Textbooks	216,605	211,300	-	427,905	4,700	(3,806)	-	894
Other objects	18,342	75,057	-	93,399	-	-	-	-
Total regular programs - undistributed instruction	3,273,646	3,906,112	-	7,179,758	(595,659)	68,565	-	(527,094)
Total regular programs	4,068,075	39,984,490	-	44,052,565	(634,246)	(882,012)	-	(1,516,258)
Cognitive - moderate:								
Salaries of teachers	-	156,773	-	156,773	-	13,857	-	13,857
Other salaries for instruction	-	47,038	-	47,038	-	(8,703)	-	(8,703)
General supplies	-	19,342	-	19,342	-	-	-	-
Total cognitive - moderate	-	223,153	-	223,153	-	5,154	-	5,154
Learning/language disabilities:								
Salaries of teachers	-	2,048,061	-	2,048,061	-	(59,821)	-	(59,821)
Other salaries for instruction	-	496,153	-	496,153	-	(43,595)	-	(43,595)
General supplies	-	100,604	-	100,604	-	(2,169)	-	(2,169)
Total learning/language disabilities	-	2,645,393	-	2,645,393	-	(106,160)	-	(106,160)
Multiple disabilities:								
Salaries of teachers	-	671,652	-	671,652	-	(177,331)	-	(177,331)
Other salaries for instruction	-	260,037	-	260,037	-	(35,539)	-	(35,539)
Purchased professional - technical services	-	500	-	500	-	-	-	-
General supplies	-	25,868	-	25,868	-	(3,000)	-	(3,000)
Other objects	-	250	-	250	-	(6)	-	(6)
Total multiple disabilities	-	958,307	-	958,307	-	(215,876)	-	(215,876)
Resource room/resource center:								
Salaries of teachers	-	5,884,202	-	5,884,202	-	(100,541)	-	(100,541)
Other salaries for instruction	-	129,209	-	129,209	-	4,761	-	4,761
Purchased professional - technical services	-	350	-	350	-	-	-	-
Other purchased services (400-500 series)	-	812	-	812	-	(511)	-	(511)
General supplies	-	113,905	-	113,905	-	(3,710)	-	(3,710)
Textbooks	-	16,900	-	16,900	-	-	-	-
Other objects	-	1,000	-	1,000	-	-	-	-
Total resource room/resource center	-	6,146,378	-	6,146,378	-	(100,001)	-	(100,001)
Autism:								
Salaries of teachers	-	332,112	-	332,112	-	(81,578)	-	(81,578)
General supplies	-	70,000	-	70,000	-	-	-	-
Total autism	-	402,112	-	402,112	-	(81,578)	-	(81,578)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 15,418,637	\$ -	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
-	-	-	-	17,363	-	-	17,363
-	-	-	-	994,153	-	-	994,153
15,418,637	-	-	15,418,637	16,430,153	-	-	16,430,153
-	246,810	-	-	-	-	-	-
-	-	-	-	-	-	13,248	13,248
261,378	-	-	261,378	525,851	-	-	525,851
261,378	-	-	261,378	525,851	-	13,248	539,099
162,042,797	-	-	162,042,797	162,042,797	-	-	162,042,797
466,249	-	-	466,249	466,249	-	-	466,249
6,621,815	-	-	6,621,815	6,621,815	-	-	6,621,815
5,104,580	-	-	5,104,580	5,104,580	-	-	5,104,580
-	-	-	-	750,119	-	-	750,119
-	-	-	-	-	-	-	-
-	-	-	-	4,386,147	-	-	4,386,147
-	-	-	-	230,771	-	-	230,771
-	-	-	-	5,220,570	-	-	5,220,570
-	-	-	-	-	-	-	-
-	-	-	-	5,270,538	-	-	5,270,538
174,235,441	-	-	174,235,441	190,093,586	-	-	190,093,586
189,915,456	-	-	189,915,456	207,049,590	-	13,248	207,062,838
-	1,923,522	-	1,923,522	-	1,899,579	-	1,899,579
53,800	13,655,216	-	13,709,016	53,800	13,479,599	-	13,533,399
43,978	7,872,249	-	7,916,227	32,832	7,831,384	-	7,864,216
29,460	11,534,930	-	11,564,390	20,000	11,480,130	-	11,500,130
-	141,884	-	141,884	-	102,054	-	102,054
127,238	35,127,801	-	35,255,039	106,632	34,792,746	-	34,899,378
241,417	-	-	241,417	96,359	-	-	96,359
387,187	-	-	387,187	190,462	-	-	190,462
628,604	-	-	628,604	286,821	-	-	286,821
500,477	1,481,053	-	1,981,530	491,986	1,184,568	-	1,676,554
-	26,231	-	26,231	-	1,630	-	1,630
-	55,307	-	55,307	-	21,733	-	21,733
176,761	42,868	-	219,629	158,392	26,297	-	184,689
1,761,102	2,086,667	-	3,847,769	758,855	1,540,062	-	2,298,917
221,305	207,494	-	428,799	38,273	172,329	-	210,602
18,342	75,057	-	93,399	1,123	37,778	-	38,901
2,677,987	3,974,677	-	6,652,664	1,448,629	2,984,397	-	4,433,026
3,433,829	39,102,478	-	42,536,307	1,842,082	37,777,143	-	39,619,225
-	170,630	-	170,630	-	170,630	-	170,630
-	38,335	-	38,335	-	38,335	-	38,335
-	19,342	-	19,342	-	6,979	-	6,979
-	228,307	-	228,307	-	215,944	-	215,944
-	1,988,240	-	1,988,240	-	1,938,228	-	1,938,228
-	452,558	-	452,558	-	397,436	-	397,436
-	98,435	-	98,435	-	55,062	-	55,062
-	2,539,233	-	2,539,233	-	2,390,726	-	2,390,726
-	494,321	-	494,321	-	494,321	-	494,321
-	224,498	-	224,498	-	222,087	-	222,087
-	500	-	500	-	500	-	500
-	22,868	-	22,868	-	18,283	-	18,283
-	244	-	244	-	244	-	244
-	742,431	-	742,431	-	735,435	-	735,435
-	5,783,661	-	5,783,661	-	5,715,176	-	5,715,176
-	133,970	-	133,970	-	133,904	-	133,904
-	350	-	350	-	350	-	350
-	301	-	301	-	301	-	301
-	110,195	-	110,195	-	84,170	-	84,170
-	16,900	-	16,900	-	13,811	-	13,811
-	1,000	-	1,000	-	1,000	-	1,000
-	6,046,377	-	6,046,377	-	5,948,712	-	5,948,712
-	250,534	-	250,534	-	225,550	-	225,550
-	70,000	-	70,000	-	43,980	-	43,980
-	320,534	-	320,534	-	269,530	-	269,530

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET			BUDGET TRANSFERS				
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Special education - home instruction:								
Salaries of teachers	\$ 310,000	\$ -	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	143,000	-	-	143,000	(138,142)	-	-	(138,142)
General supplies	46,841	-	-	46,841	-	-	-	-
Total special education - home instruction	499,841	-	-	499,841	(138,142)	-	-	(138,142)
Total special education - instruction	499,841	10,375,343	-	10,875,184	(138,142)	(498,461)	-	(636,603)
Basic skills/remedial:								
Purchased professional - educational services	1,543	-	-	1,543	-	-	-	-
Purchased professional - technical services	2,335	-	-	2,335	-	-	-	-
Other purchased services (400-500 series)	1,332	-	-	1,332	-	-	-	-
General supplies	7,905	3,000	-	10,905	-	-	-	-
Other objects	1,544	-	-	1,544	-	-	-	-
Total basic skills/remedial	14,659	124,660	-	139,319	-	(121,660)	-	(121,660)
Bilingual education:								
Salaries of teachers	104,768	6,843,635	-	6,948,403	9,540	579,708	-	589,248
Other salaries for instruction	-	720,514	-	720,514	-	(2,449)	-	(2,449)
Purchased professional - educational services	-	12,300	-	12,300	-	-	-	-
Purchased professional - technical services	-	42,474	-	42,474	-	(3,700)	-	(3,700)
Other purchased services (400-500 series)	1,428	16,100	-	17,528	-	-	-	-
General supplies	169,362	739,450	-	908,812	-	(37,948)	-	(37,948)
Textbooks	-	79,480	-	79,480	-	(2,604)	-	(2,604)
Other objects	-	4,402	-	4,402	-	-	-	-
Total bilingual education	275,558	8,458,355	-	8,733,913	9,540	533,007	-	542,547
Vocational programs - local - instruction:								
Purchased professional - educational services	5,130	-	-	5,130	-	-	-	-
General supplies	47,465	-	-	47,465	-	-	-	-
Textbooks	7,524	-	-	7,524	-	-	-	-
Other objects	5,045	-	-	5,045	-	-	-	-
Total vocational programs - local - instruction	231,521	-	-	231,521	(166,357)	-	-	(166,357)
Other instructional:								
School-sponsored cocurricular activities:								
Salaries	-	3,170	-	3,170	-	-	-	-
Other purchase services (300-500 series)	-	41,357	-	41,357	-	-	-	-
Supplies and materials	-	600	-	600	-	-	-	-
Other Objects	-	9,403	-	9,403	-	-	-	-
School-sponsored athletics:								
Salaries	235,256	-	-	235,256	-	-	-	-
Salaries of teachers	443,000	5,000	-	448,000	-	-	-	-
Purchased services (300-500 series)	-	20,529	-	20,529	-	-	-	-
Supplies and materials	581,585	184,500	-	766,085	-	-	-	-
Other objects	132,500	12,350	-	144,850	9,288	-	-	9,288
Before/after school programs:								
Salaries of teachers	176,520	974,209	-	1,150,729	(176,520)	36,262	-	(140,258)
Other salaries for instruction	-	875,308	-	875,308	-	153,110	-	153,110
Student assistants video productions	78,000	27,000	-	105,000	18,395	2,312	-	20,707
Purchased professional and technical services	10,000	39,343	-	49,343	(10,000)	-	-	(10,000)
Other Objects	200,000	-	-	200,000	(20,000)	-	-	(20,000)
Alternative education programs:								
Purchased technical services	11,728	-	-	11,728	-	-	-	-
Purchased services (300-500 series)	3,000	-	-	3,000	-	-	-	-
General Supplies	74,484	-	-	74,484	-	-	-	-
Other objects	13,518	-	-	13,518	-	-	-	-
Other supplemental/at-risk programs:								
Salaries of teachers	-	634,434	-	634,434	-	63,368	-	63,368
Other salaries for instruction	-	18,305	-	18,305	-	3,929	-	3,929
Other special schools:								
General Supplies	-	23,495	-	23,495	-	-	-	-
Other state projects:								
Salaries	-	22,110	-	22,110	-	-	-	-
Community service programs:								
Salaries	150,000	-	-	150,000	-	-	-	-
Purchased services (300-500 series)	-	-	-	-	1,800,000	-	-	1,800,000
Total other instructional	2,122,417	2,891,113	-	5,013,530	1,608,337	258,981	-	1,867,318
Total - instruction	7,212,071	61,833,961	-	69,046,032	679,132	(710,145)	-	(31,013)
Undistributed expenditures - instruction:								
Tuition to other LEA's within the state - special	833,039	-	-	833,039	-	-	-	-
Tuition to CSSD & regional day schools	1,078,378	-	-	1,078,378	93,000	-	-	93,000
Tuition to private schools for the handicapped-within state	6,985,751	-	-	6,985,751	(193,000)	-	-	(193,000)
Tuition to private schools - handicapped other LEA's-outside state	66,440	-	-	66,440	-	-	-	-
Tuition - state facilities	185,670	-	-	185,670	-	-	-	-
Total undistributed expenditures - instruction	9,149,278	-	-	9,149,278	(100,000)	-	-	(100,000)
Attendance and social work services:								
Salaries	-	705,416	-	705,416	-	148,377	-	148,377
Other salaries	142,061	-	-	142,061	22,515	-	-	22,515
Salary drop out prevention officer	-	244,308	-	244,308	-	3,175	-	3,175
Salaries of family support team	-	405,792	-	405,792	-	(9,672)	-	(9,672)
Family/parent liaison salary	-	463,389	-	463,389	-	69,246	-	69,246
Purchase professional & technical services	23,750	3,621	-	27,371	(1,212)	(421)	-	(1,633)
Other purchased services (400-500 series)	-	1,100	-	1,100	-	(200)	-	(200)
Supplies and materials	5,000	9,850	-	14,850	-	(2,712)	-	(2,712)
General supplies	-	404	-	404	-	-	-	-
Other objects	1,525	250	-	1,775	-	-	-	-
Total attendance and social work services	172,336	1,834,130	-	2,006,466	21,303	207,793	-	229,096

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 310,000	\$ -	\$ -	\$ 310,000	\$ 178,012	\$ -	\$ -	\$ 178,012
4,858	-	-	4,858	4,858	-	-	4,858
46,841	-	-	46,841	19,505	-	-	19,505
361,699	-	-	361,699	202,375	-	-	202,375
<u>361,699</u>	<u>9,876,882</u>	<u>-</u>	<u>10,238,581</u>	<u>202,375</u>	<u>9,560,347</u>	<u>-</u>	<u>9,762,722</u>
1,543	-	-	1,543	-	-	-	-
2,335	-	-	2,335	-	-	-	-
1,332	-	-	1,332	-	-	-	-
7,905	3,000	-	10,905	-	2,968	-	2,968
1,544	-	-	1,544	-	-	-	-
<u>14,659</u>	<u>3,000</u>	<u>-</u>	<u>17,659</u>	<u>-</u>	<u>2,968</u>	<u>-</u>	<u>2,968</u>
114,308	7,423,343	-	7,537,651	109,424	7,354,145	-	7,463,569
-	718,065	-	718,065	-	640,725	-	640,725
-	12,300	-	12,300	-	12,300	-	12,300
-	38,774	-	38,774	-	9,862	-	9,862
1,428	16,100	-	17,528	167	10,633	-	10,800
169,362	701,502	-	870,864	87,217	509,215	-	596,432
-	76,876	-	76,876	-	48,903	-	48,903
-	4,402	-	4,402	-	2,592	-	2,592
<u>285,098</u>	<u>8,991,362</u>	<u>-</u>	<u>9,276,460</u>	<u>196,808</u>	<u>8,588,375</u>	<u>-</u>	<u>8,785,183</u>
5,130	-	-	5,130	770	-	-	770
47,465	-	-	47,465	37,431	-	-	37,431
7,524	-	-	7,524	4,102	-	-	4,102
5,045	-	-	5,045	4,884	-	-	4,884
<u>65,164</u>	<u>-</u>	<u>-</u>	<u>65,164</u>	<u>47,187</u>	<u>-</u>	<u>-</u>	<u>47,187</u>
-	3,170	-	3,170	-	3,170	-	3,170
-	41,357	-	41,357	-	41,357	-	41,357
-	600	-	600	-	-	-	-
-	9,403	-	9,403	-	5,403	-	5,403
235,256	-	-	235,256	228,084	-	-	228,084
443,000	5,000	-	448,000	248,561	-	-	248,561
-	20,529	-	20,529	-	13,216	-	13,216
581,585	184,500	-	766,085	182,514	110,995	-	293,509
141,788	12,350	-	154,138	141,788	12,350	-	154,138
-	1,010,471	-	1,010,471	-	886,147	-	886,147
-	1,028,418	-	1,028,418	-	922,364	-	922,364
96,395	29,312	-	125,707	91,219	29,312	-	120,531
-	39,343	-	39,343	-	2,124	-	2,124
180,000	-	-	180,000	6,263	-	-	6,263
11,728	-	-	11,728	-	-	-	-
3,000	-	-	3,000	3,000	-	-	3,000
74,484	-	-	74,484	31,310	-	-	31,310
13,518	-	-	13,518	7,324	-	-	7,324
-	697,802	-	697,802	-	600,990	-	600,990
-	22,234	-	22,234	-	22,234	-	22,234
-	23,495	-	23,495	-	19,307	-	19,307
-	22,110	-	22,110	-	7,000	-	7,000
150,000	-	-	150,000	21,880	-	-	21,880
1,800,000	-	-	1,800,000	924,642	-	-	924,642
<u>3,730,754</u>	<u>3,150,094</u>	<u>-</u>	<u>6,880,848</u>	<u>1,886,585</u>	<u>2,675,969</u>	<u>-</u>	<u>4,562,554</u>
<u>7,891,203</u>	<u>61,123,816</u>	<u>-</u>	<u>69,015,019</u>	<u>4,175,037</u>	<u>58,604,802</u>	<u>-</u>	<u>62,779,839</u>
833,039	-	-	833,039	695,207	-	-	695,207
1,171,378	-	-	1,171,378	1,128,820	-	-	1,128,820
6,792,751	-	-	6,792,751	6,242,276	-	-	6,242,276
66,440	-	-	66,440	58,109	-	-	58,109
185,670	-	-	185,670	153,809	-	-	153,809
<u>9,049,278</u>	<u>-</u>	<u>-</u>	<u>9,049,278</u>	<u>8,278,221</u>	<u>-</u>	<u>-</u>	<u>8,278,221</u>
-	853,793	-	853,793	-	820,748	-	820,748
164,576	-	-	164,576	164,576	-	-	164,576
-	247,483	-	247,483	-	169,202	-	169,202
-	396,120	-	396,120	-	347,692	-	347,692
-	532,635	-	532,635	-	515,892	-	515,892
22,538	3,200	-	25,738	-	1,200	-	1,200
-	900	-	900	-	360	-	360
5,000	7,138	-	12,138	1,008	2,952	-	3,960
-	404	-	404	-	403	-	403
1,525	250	-	1,775	100	-	-	100
<u>193,639</u>	<u>2,041,923</u>	<u>-</u>	<u>2,235,562</u>	<u>165,684</u>	<u>1,858,449</u>	<u>-</u>	<u>2,024,133</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013**

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Health services:								
Salaries	\$ 245,498	\$ 1,177,586	\$ -	\$ 1,423,084	\$ (578)	\$ 144,670	\$ -	\$ 144,092
Family/parent liaison salary	-	53,489	-	53,489	-	6,792	-	6,792
Salaries of social services coordinators	-	680,959	-	680,959	-	(37,677)	-	(37,677)
Purchased professional and technical services	16,565	-	-	16,565	-	-	-	-
Other purchased services (400-500 series)	2,437	-	-	2,437	-	-	-	-
Supplies and materials	48,290	55,668	-	103,958	-	(798)	-	(798)
Other objects	23,319	-	-	23,319	-	-	-	-
Total health services	336,109	1,967,702	-	2,303,811	(578)	112,987	-	112,409
Other support services - students-regular:								
Salaries of other professional staff	574,442	1,179,035	-	1,753,477	-	(63,604)	-	(63,604)
Salaries of secretarial and clerical assistants	-	217,598	-	217,598	-	12,518	-	12,518
Other salaries	667,665	-	-	667,665	(217,582)	-	-	(217,582)
Purchased professional - educational services	-	12,100	-	12,100	-	-	-	-
Purchased professional - technical services	-	25,000	-	25,000	-	-	-	-
Other purchased services (400-500 series)	-	2,554	-	2,554	-	-	-	-
Supplies and materials	-	20,420	-	20,420	-	-	-	-
Other objects	290,396	136	-	290,532	-	-	-	-
Total other support services - students-regular	1,532,503	1,456,843	-	2,989,346	(217,582)	(51,086)	-	(268,668)
Other support services - students - special services:								
Salaries of other professional staff	2,230,760	-	-	2,230,760	-	-	-	-
Salaries of secretarial and clerical assistants	619,298	-	-	619,298	-	-	-	-
Salaries of non-instructional aides	-	-	-	-	1,300,000	-	-	1,300,000
Total other support services - students-special services	2,850,058	-	-	2,850,058	1,300,000	-	-	1,300,000
Improvement of instructional services:								
Salaries of supervisors of instructions	2,418,424	57,078	-	2,475,502	(74,945)	-	-	(74,945)
Salaries of other professional staff	529,850	166,913	-	696,763	(24,705)	-	-	(24,705)
Salaries of secretarial and clerical assistants	942,862	283,693	-	1,226,555	(16,959)	8,127	-	(8,832)
Other salaries	2,078,661	153,112	-	2,231,773	23,610	(61,394)	-	(37,784)
Purchased professional - educational services	89,866	441,910	-	531,776	-	-	-	-
Purchased professional - technical services	7,866	50,000	-	57,866	-	-	-	-
Other purchased services (400-500 series)	2,594,883	2,000	-	2,596,883	(25,064)	-	-	(25,064)
Supplies and materials	-	302,534	-	302,534	-	(22,768)	-	(22,768)
Textbooks	52,616	-	-	52,616	-	-	-	-
Other objects	1,848	3,912	-	5,760	-	(1,230)	-	(1,230)
Total improvement of instructional services	8,716,876	1,461,152	-	10,178,028	(118,063)	(77,265)	-	(195,328)
Educational media services/school library:								
Salaries	-	849,131	-	849,131	-	(163,464)	-	(163,464)
Salaries of technology coordinators	-	307,740	-	307,740	-	(19,912)	-	(19,912)
Purchased professional - technical services	169,891	2,748,916	-	2,918,807	-	(818,489)	-	(818,489)
Other purchased services (400-500 series)	21,974	110,583	-	132,557	-	(2,063)	-	(2,063)
Supplies and materials	219,663	1,409,167	-	1,628,830	-	(64,607)	-	(64,607)
Total educational media services/school library	411,528	5,425,537	-	5,837,065	-	(1,068,535)	-	(1,068,535)
Instruction staff training services:								
Salaries of supervisors of instruction	668,288	-	-	668,288	860,854	-	-	860,854
Other purchased professional services - educational	4,275	23,448	-	27,723	-	-	-	-
Other purchased professional services - technical	-	8,915	-	8,915	-	-	-	-
Other purchased services (400-500 series)	-	1,500	-	1,500	-	(1,000)	-	(1,000)
Supplies and materials	3,249	4,531	-	7,780	-	(701)	-	(701)
Other objects	-	1,100	-	1,100	-	-	-	-
Total instruction staff training services	675,812	39,494	-	715,306	860,854	(1,701)	-	859,153
Support services - general administration:								
Salaries	423,703	-	-	423,703	(138,835)	-	-	(138,835)
Salaries of other professional staff	442,132	-	-	442,132	21,789	-	-	21,789
Other purchased professional services - educational	133,650	-	-	133,650	8,000	-	-	8,000
Legal services	476,500	-	-	476,500	220,345	-	-	220,345
Other purchased professional services	318,589	-	-	318,589	(31,825)	-	-	(31,825)
Purchased Technical services	642,313	-	-	642,313	(130,426)	-	-	(130,426)
Communications/telephone	448,978	-	-	448,978	(42,750)	-	-	(42,750)
Miscellaneous purchased services	602,463	-	-	602,463	(89,175)	-	-	(89,175)
General Supplies	50,364	-	-	50,364	(63)	-	-	(63)
Miscellaneous expenditures	84,330	-	-	84,330	22,500	-	-	22,500
Total support services - general administration	3,623,022	-	-	3,623,022	(160,440)	-	-	(160,440)
Support services - school administration:								
Salaries of principals/assistant principals	-	4,006,373	-	4,006,373	-	(76,176)	-	(76,176)
Salaries of secretarial and clerical assistants	-	1,919,278	-	1,919,278	-	528,491	-	528,491
Other professional and technical services	120,217	88,388	-	208,605	100,000	(10,223)	-	89,777
Other purchased services (400-500 series)	2,565	93,049	-	95,614	-	(191)	-	(191)
Supplies and materials	104,789	239,314	-	344,103	(1,000)	34,000	-	33,000
Other objects	36,979	93,973	-	130,952	(7,785)	(2,941)	-	(10,726)
Total support services - school administration	264,550	6,440,375	-	6,704,925	91,215	472,960	-	564,175
Central services:								
Salaries	846,836	-	-	846,836	(1,061)	-	-	(1,061)
Purchased profession services	65,000	-	-	65,000	22,350	-	-	22,350
Purchased technical services	375,322	-	-	375,322	81,229	-	-	81,229
Supplies and materials	213,999	-	-	213,999	(2,225)	-	-	(2,225)
Miscellaneous expenditures	249,832	-	-	249,832	49,700	-	-	49,700
Total central services:	1,750,989	-	-	1,750,989	149,993	-	-	149,993
Administrative Information Technology:								
Purchased profession services	80,530	-	-	80,530	52,250	-	-	52,250
Purchased technical services	673,136	-	-	673,136	-	-	-	-
Total administrative information technology:	753,666	-	-	753,666	52,250	-	-	52,250

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 244,920	\$ 1,322,256	\$ -	\$ 1,567,176	\$ 206,611	\$ 1,171,735	\$ -	\$ 1,378,346
-	60,281	-	60,281	-	54,280	-	54,280
-	643,282	-	643,282	-	616,990	-	616,990
16,565	-	-	16,565	1,799	-	-	1,799
2,437	-	-	2,437	1,423	-	-	1,423
48,290	54,870	-	103,160	48,290	39,585	-	87,875
23,319	-	-	23,319	20,013	-	-	20,013
335,531	2,080,689	-	2,416,220	278,136	1,882,590	-	2,160,726
574,442	1,115,431	-	1,689,873	505,152	1,014,565	-	1,519,717
-	230,116	-	230,116	-	229,650	-	229,650
450,083	-	-	450,083	422,256	-	-	422,256
-	12,100	-	12,100	-	6,215	-	6,215
-	25,000	-	25,000	-	-	-	-
-	2,554	-	2,554	-	2,554	-	2,554
-	20,420	-	20,420	-	9,926	-	9,926
290,396	136	-	290,532	51,947	136	-	52,083
1,314,921	1,405,757	-	2,720,678	979,355	1,263,046	-	2,242,401
2,230,760	-	-	2,230,760	2,151,922	-	-	2,151,922
619,298	-	-	619,298	597,225	-	-	597,225
1,300,000	-	-	1,300,000	1,140,036	-	-	1,140,036
4,150,058	-	-	4,150,058	3,889,183	-	-	3,889,183
2,343,479	57,078	-	2,400,557	2,230,674	32,775	-	2,263,449
505,145	166,913	-	672,058	292,951	112,500	-	405,451
925,903	291,820	-	1,217,723	914,619	216,495	-	1,131,114
2,102,271	91,718	-	2,193,989	1,266,189	91,718	-	1,357,907
89,866	441,910	-	531,776	69,861	6,717	-	76,578
7,866	50,000	-	57,866	-	-	-	-
2,569,819	2,000	-	2,571,819	1,659,690	837	-	1,660,527
-	279,766	-	279,766	-	173,109	-	173,109
52,616	-	-	52,616	16,087	-	-	16,087
1,848	2,682	-	4,530	721	2,432	-	3,153
8,598,813	1,383,887	-	9,982,700	6,450,792	636,583	-	7,087,375
-	685,667	-	685,667	-	558,450	-	558,450
-	287,828	-	287,828	-	231,350	-	231,350
169,891	1,930,427	-	2,100,318	163,063	271,376	-	434,439
21,974	108,520	-	130,494	17,229	32,180	-	49,409
219,663	1,344,560	-	1,564,223	194,332	1,174,473	-	1,368,805
411,528	4,357,002	-	4,768,530	374,624	2,267,829	-	2,642,453
1,529,142	-	-	1,529,142	1,102,308	-	-	1,102,308
4,275	23,448	-	27,723	-	470	-	470
-	8,915	-	8,915	-	974	-	974
-	500	-	500	-	500	-	500
3,249	3,830	-	7,079	886	2,345	-	3,231
-	1,100	-	1,100	-	100	-	100
1,536,666	37,793	-	1,574,459	1,103,194	4,389	-	1,107,583
284,868	-	-	284,868	284,868	-	-	284,868
463,921	-	-	463,921	463,921	-	-	463,921
141,650	-	-	141,650	31,097	-	-	31,097
696,845	-	-	696,845	590,964	-	-	590,964
286,764	-	-	286,764	249,452	-	-	249,452
511,887	-	-	511,887	255,306	-	-	255,306
406,228	-	-	406,228	(131,053)	-	-	(131,053)
513,288	-	-	513,288	195,730	-	-	195,730
50,301	-	-	50,301	21,629	-	-	21,629
106,830	-	-	106,830	89,349	-	-	89,349
3,462,582	-	-	3,462,582	2,051,263	-	-	2,051,263
-	3,930,197	-	3,930,197	-	3,779,928	-	3,779,928
-	2,447,769	-	2,447,769	-	2,429,037	-	2,429,037
220,217	78,165	-	298,382	112,174	22,034	-	134,208
2,565	92,858	-	95,423	-	57,795	-	57,795
103,789	273,314	-	377,103	100,698	229,861	-	330,559
29,194	91,032	-	120,226	25,621	61,966	-	87,587
355,765	6,913,335	-	7,269,100	238,493	6,580,621	-	6,819,114
845,775	-	-	845,775	838,738	-	-	838,738
87,350	-	-	87,350	7,477	-	-	7,477
456,551	-	-	456,551	322,292	-	-	322,292
211,774	-	-	211,774	136,983	-	-	136,983
299,532	-	-	299,532	47,787	-	-	47,787
1,900,982	-	-	1,900,982	1,353,277	-	-	1,353,277
132,780	-	-	132,780	32,780	-	-	32,780
673,136	-	-	673,136	290,265	-	-	290,265
805,916	-	-	805,916	323,045	-	-	323,045

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013**

	ORIGINAL BUDGET			BUDGET TRANSFERS				
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Required maintenance for school facilities:								
Salaries	\$ 1,415,043	\$ -	\$ -	\$ 1,415,043	\$ (406,518)	\$ -	\$ -	\$ (406,518)
Cleaning, repair and maintenance services	864,420	-	-	864,420	(47,725)	-	-	(47,725)
General supplies	345,281	-	-	345,281	-	-	-	-
Other objects	37,880	-	-	37,880	-	-	-	-
Total required maintenance for school facilities	2,662,624	-	-	2,662,624	(454,243)	-	-	(454,243)
Other operating and maintenance of plant services:								
Salaries	9,716,024	-	-	9,716,024	(1,253,040)	-	-	(1,253,040)
Other salaries	36,720	-	-	36,720	(17,020)	-	-	(17,020)
Purchased professional and technical services	2,478,971	-	-	2,478,971	(116,217)	-	-	(116,217)
Cleaning, repair and maintenance services	2,461,109	-	-	2,461,109	669,634	-	-	669,634
Rental of land and buildings other than lease purchase	2,967,504	-	-	2,967,504	193,307	-	-	193,307
Other purchased property	317,389	-	-	317,389	243,920	-	-	243,920
General supplies	1,164,709	-	-	1,164,709	385,633	-	-	385,633
Energy	4,177,376	-	-	4,177,376	-	-	-	-
Other objects	160,493	-	-	160,493	-	-	-	-
Total other operating and maintenance of plant services:	23,480,295	-	-	23,480,295	106,217	-	-	106,217
	(5,067,297)							
Security:								
Salaries	-	3,796,858	-	3,796,858	-	257,077	-	257,077
General supplies	-	34,124	-	34,124	-	(4,250)	-	(4,250)
Total security	-	3,830,982	-	3,830,982	-	252,827	-	252,827
Student transportation services:								
Management Fee - ESC & CTSA Trans Program	342,000	-	-	342,000	(34,200)	-	-	(34,200)
Contracted services - (other than between home and school) - vendors	-	29,365	-	29,365	-	-	-	-
Contracted services - (Special education students) - joint agreement	1,776,275	-	-	1,776,275	1,890,000	-	-	1,890,000
General supplies	5,905	-	-	5,905	-	-	-	-
Miscellaneous purchased services	1,028,209	-	-	1,028,209	(275,594)	-	-	(275,594)
Total student transportation services	3,182,389	29,365	-	3,211,754	1,550,206	-	-	1,550,206
Unallocated employee benefits:								
Group insurance	1,000,000	-	-	1,000,000	-	-	-	-
Social Security contribution	3,200,000	-	-	3,200,000	-	-	-	-
TPAF contribution - ERIP	2,054,915	-	-	2,054,915	(2,053,200)	-	-	(2,053,200)
Other retirement contributions - regular	3,100,000	-	-	3,100,000	2,436,418	-	-	2,436,418
Other retirement contributions - ERIP	1,500,000	-	-	1,500,000	(1,083,219)	-	-	(1,083,219)
Workers' compensation	2,240,000	-	-	2,240,000	-	-	-	-
Unemployment compensation	400,000	-	-	400,000	300,000	-	-	300,000
Health benefits	12,042,236	22,942,690	-	34,984,926	(2,783,554)	862,165	-	(1,921,389)
Tuition reimbursement	853,238	-	-	853,238	350,000	-	-	350,000
Total unallocated employee benefits	26,390,389	22,942,690	-	49,333,079	(2,833,555)	862,165	-	(1,971,390)
On-behalf TPAF contributions (non-budgeted)								
Pension contribution	-	-	-	-	-	-	-	-
Non-contributory group insurance	-	-	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-	-	-
Total undistributed expenditures	85,952,424	45,428,270	-	131,380,694	247,577	710,145	-	957,722
TOTAL EXPENDITURES - CURRENT EXPENSE	93,164,495	107,262,231	-	200,426,726	926,709	-	-	926,709
CAPITAL OUTLAY:								
Equipment:								
Grades 1 - 5	23,000	64,000	-	87,000	(3,284)	-	-	(3,284)
Undistributed expenditures:								
Instruction - instructional equipment	8,550	-	-	8,550	-	-	-	-
General administration	1,596,092	-	-	1,596,092	158,878	-	-	158,878
Security	500,000	-	-	500,000	-	-	-	-
Special schools (all programs)	28,500	-	-	28,500	-	-	-	-
Total equipment	2,456,142	64,000	-	2,520,142	(144,406)	-	-	(144,406)
Facilities acquisition and construction services:								
Architect/engineering services	554,814	-	-	554,814	19,121	-	-	19,121
Other professional/technical services	51,289	-	-	51,289	-	-	-	-
Construction services	9,332,233	-	-	9,332,233	(728,628)	-	-	(728,628)
Supplies and Materials	602,000	-	-	602,000	68,575	-	-	68,575
Lease purchase agreements - principal	850,000	-	-	850,000	(60,000)	-	-	(60,000)
Infrastructure	6,939,928	-	-	6,939,928	(325,000)	-	-	(325,000)
Total facilities acquisition and construction services	18,330,264	-	-	18,330,264	(1,025,932)	-	-	(1,025,932)
TOTAL CAPITAL OUTLAY	20,786,406	64,000	-	20,850,406	(1,170,338)	-	-	(1,170,338)
SPECIAL SCHOOLS:								
Other special schools - instructions:								
Salaries of teachers	118,750	-	-	118,750	195,583	-	-	195,583
Other salaries - instruction	95,000	-	-	95,000	58,315	-	-	58,315
Total other special schools - instructions	239,400	-	-	239,400	228,248	-	-	228,248

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 1,008,525	\$ -	\$ -	\$ 1,008,525	\$ 933,130	\$ -	\$ -	\$ 933,130
816,695	-	-	816,695	580,982	-	-	580,982
345,281	-	-	345,281	341,452	-	-	341,452
37,880	-	-	37,880	15,513	-	-	15,513
<u>2,208,381</u>	<u>-</u>	<u>-</u>	<u>2,208,381</u>	<u>1,871,077</u>	<u>-</u>	<u>-</u>	<u>1,871,077</u>
8,462,984	-	-	8,462,984	8,425,497	-	-	8,425,497
19,700	-	-	19,700	19,700	-	-	19,700
2,362,754	-	-	2,362,754	1,522,534	-	-	1,522,534
3,130,743	-	-	3,130,743	1,935,501	-	-	1,935,501
3,160,811	-	-	3,160,811	3,129,625	-	-	3,129,625
561,309	-	-	561,309	525,912	-	-	525,912
1,550,342	-	-	1,550,342	1,232,087	-	-	1,232,087
4,177,376	-	-	4,177,376	3,306,633	-	-	3,306,633
160,493	-	-	160,493	155,112	-	-	155,112
<u>23,586,512</u>	<u>-</u>	<u>-</u>	<u>23,586,512</u>	<u>20,252,601</u>	<u>-</u>	<u>-</u>	<u>20,252,601</u>
-	4,053,935	-	4,053,935	-	3,890,822	-	3,890,822
-	29,874	-	29,874	-	3,957	-	3,957
<u>-</u>	<u>4,083,809</u>	<u>-</u>	<u>4,083,809</u>	<u>-</u>	<u>3,894,779</u>	<u>-</u>	<u>3,894,779</u>
307,800	-	-	307,800	-	-	-	-
-	29,365	-	29,365	-	4,200	-	4,200
3,666,275	-	-	3,666,275	3,404,958	-	-	3,404,958
5,905	-	-	5,905	1,854	-	-	1,854
752,615	-	-	752,615	425,051	-	-	425,051
<u>4,732,595</u>	<u>29,365</u>	<u>-</u>	<u>4,761,960</u>	<u>3,831,863</u>	<u>4,200</u>	<u>-</u>	<u>3,836,063</u>
1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000
3,200,000	-	-	3,200,000	2,799,170	-	-	2,799,170
1,715	-	-	1,715	1,715	-	-	1,715
5,536,418	-	-	5,536,418	2,751,097	-	-	2,751,097
416,781	-	-	416,781	13,249	-	-	13,249
2,240,000	-	-	2,240,000	1,522,084	-	-	1,522,084
700,000	-	-	700,000	90,161	-	-	90,161
9,258,682	23,804,855	-	33,063,537	4,269,219	23,804,854	13,248	28,087,321
1,203,238	-	-	1,203,238	413,977	-	-	413,977
<u>23,556,834</u>	<u>23,804,855</u>	<u>-</u>	<u>47,361,689</u>	<u>12,860,672</u>	<u>23,804,854</u>	<u>13,248</u>	<u>36,678,774</u>
-	-	-	-	4,386,147	-	-	4,386,147
-	-	-	-	230,771	-	-	230,771
-	-	-	-	5,220,570	-	-	5,220,570
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,270,538</u>	<u>-</u>	<u>-</u>	<u>5,270,538</u>
-	-	-	-	15,108,026	-	-	15,108,026
<u>86,200,001</u>	<u>46,138,415</u>	<u>-</u>	<u>132,338,416</u>	<u>79,409,506</u>	<u>42,197,340</u>	<u>13,248</u>	<u>121,620,094</u>
94,091,204	107,262,231	-	201,353,435	83,584,543	100,802,142	13,248	184,399,933
19,716	64,000	-	83,716	-	7,510	-	7,510
8,550	-	-	8,550	-	-	-	-
1,754,970	-	-	1,754,970	1,129,563	-	-	1,129,563
500,000	-	-	500,000	-	-	-	-
28,500	-	-	28,500	-	-	-	-
<u>2,311,736</u>	<u>64,000</u>	<u>-</u>	<u>2,375,736</u>	<u>1,129,563</u>	<u>7,510</u>	<u>-</u>	<u>1,137,073</u>
573,935	-	-	573,935	498,936	-	-	498,936
51,289	-	-	51,289	2,289	-	-	2,289
8,603,605	-	-	8,603,605	6,022,291	-	-	6,022,291
670,575	-	-	670,575	567,840	-	-	567,840
790,000	-	-	790,000	(70,538)	-	-	(70,538)
6,614,928	-	-	6,614,928	3,953,854	-	-	3,953,854
<u>17,304,332</u>	<u>-</u>	<u>-</u>	<u>17,304,332</u>	<u>10,974,672</u>	<u>-</u>	<u>-</u>	<u>10,974,672</u>
<u>19,616,068</u>	<u>64,000</u>	<u>-</u>	<u>19,680,068</u>	<u>12,104,235</u>	<u>7,510</u>	<u>-</u>	<u>12,111,745</u>
314,333	-	-	314,333	314,333	-	-	314,333
153,315	-	-	153,315	153,315	-	-	153,315
<u>467,648</u>	<u>-</u>	<u>-</u>	<u>467,648</u>	<u>467,648</u>	<u>-</u>	<u>-</u>	<u>467,648</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Accredited evening/adult high school - instruction:								
Salaries of teachers	\$ 184,680	\$ -	\$ -	\$ 184,680	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	20,520	-	-	20,520	(1,455)	-	-	(1,455)
General supplies	15,798	-	-	15,798	(1,579)	-	-	(1,579)
Textbooks	1,900	-	-	1,900	-	-	-	-
Total accredited evening/adult high school - instruction	222,898	-	-	222,898	(3,034)	-	-	(3,034)
Accredited evening/adult high school - support services:								
Salaries	121,091	-	-	121,091	(307)	-	-	(307)
Purchased professional and technical services	4,750	-	-	4,750	-	-	-	-
Other purchased services (400-500 series)	950	-	-	950	-	-	-	-
Total accredited evening/adult high school - support services	126,791	-	-	126,791	(307)	-	-	(307)
Adult education - local - instruction:								
Salaries of teachers	581,022	-	-	581,022	-	-	-	-
General supplies	36,010	-	-	36,010	(2,646)	-	-	(2,646)
Total adult education - local - instruction	617,032	-	-	617,032	(2,646)	-	-	(2,646)
Adult education - local - support services:								
Salaries	150,269	-	-	150,269	1,762	-	-	1,762
Purchased technical services	4,750	-	-	4,750	-	-	-	-
Other objects	1,900	-	-	1,900	-	-	-	-
Total adult education - local - support services	156,919	-	-	156,919	1,762	-	-	1,762
TOTAL SPECIAL SCHOOLS	1,363,040	-	-	1,363,040	224,023	-	-	224,023
Charter schools	140,432	-	-	140,432	89,175	-	-	89,175
Total expenditures	115,454,373	107,326,231	-	222,780,604	69,569	-	-	69,569
Excess (deficiency) of revenues over (under) expenditures	74,461,083	(107,326,231)	-	(32,865,148)	(69,569)	-	-	(69,569)
Other financing sources (uses)								
Transfer out - contribution to food services fund	-	-	-	-	(103,000)	-	-	(103,000)
Transfer out - capital reserve to capital projects fund	-	-	-	-	-	-	-	-
Transfer in - capital projects fund unassigned fund balance	-	-	-	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	100,602,704	-	100,602,704	-	-	-	-
Transfers in - contribution to school based budgeting - special revenue fund	-	4,684,233	-	4,684,233	-	-	-	-
Operating transfers out - transfer to special revenue-local contribution	(149,309)	-	-	(149,309)	69,569	-	-	69,569
Transfers out - contribution to school based budgeting	(100,602,704)	-	-	(100,602,704)	-	-	-	-
Total other financing sources (uses)	(100,752,015)	105,286,937	-	4,534,924	(33,431)	-	-	(33,431)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(26,290,930)	(2,039,294)	-	(28,330,224)	(103,000)	-	-	(103,000)
Fund balances, July 1	88,596,856	2,039,294	-	90,636,150	-	-	-	-
Fund balances, June 30	\$ 62,305,926	\$ -	\$ -	\$ 62,305,926	\$ (103,000)	\$ -	\$ -	\$ (103,000)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 184,680	\$ -	\$ -	\$ 184,680	\$ 157,337	\$ -	\$ -	\$ 157,337
19,065	-	-	19,065	14,539	-	-	14,539
14,219	-	-	14,219	622	-	-	622
1,900	-	-	1,900	-	-	-	-
<u>219,864</u>	<u>-</u>	<u>-</u>	<u>219,864</u>	<u>172,498</u>	<u>-</u>	<u>-</u>	<u>172,498</u>
120,784	-	-	120,784	75,557	-	-	75,557
4,750	-	-	4,750	1,401	-	-	1,401
950	-	-	950	-	-	-	-
<u>126,484</u>	<u>-</u>	<u>-</u>	<u>126,484</u>	<u>76,958</u>	<u>-</u>	<u>-</u>	<u>76,958</u>
581,022	-	-	581,022	479,661	-	-	479,661
33,364	-	-	33,364	23,539	-	-	23,539
<u>614,386</u>	<u>-</u>	<u>-</u>	<u>614,386</u>	<u>503,200</u>	<u>-</u>	<u>-</u>	<u>503,200</u>
152,031	-	-	152,031	152,031	-	-	152,031
4,750	-	-	4,750	-	-	-	-
1,900	-	-	1,900	-	-	-	-
<u>158,681</u>	<u>-</u>	<u>-</u>	<u>158,681</u>	<u>152,031</u>	<u>-</u>	<u>-</u>	<u>152,031</u>
1,587,063	-	-	1,587,063	1,372,335	-	-	1,372,335
229,607	-	-	229,607	202,266	-	-	202,266
115,523,942	107,326,231	-	222,850,173	97,263,379	100,809,652	13,248	198,086,279
74,391,514	(107,326,231)	-	(32,934,717)	109,786,211	(100,809,652)	-	8,976,559
(103,000)	-	-	(103,000)	(102,503)	-	-	(102,503)
-	-	-	-	(9,909,417)	-	-	(9,909,417)
-	-	-	-	83,996	-	-	83,996
-	100,602,704	-	100,602,704	-	96,591,227	-	96,591,227
-	4,684,233	-	4,684,233	-	4,434,272	-	4,434,272
(79,740)	-	-	(79,740)	-	-	-	-
(100,602,704)	-	-	(100,602,704)	(96,591,227)	-	-	(96,591,227)
(100,785,444)	105,286,937	-	4,501,493	(106,519,151)	101,025,499	-	(5,493,652)
(26,393,930)	(2,039,294)	-	(28,433,224)	3,267,060	215,847	-	3,482,907
88,596,856	2,039,294	-	90,636,150	88,596,856	2,039,294	-	90,636,150
<u>\$ 62,202,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,202,926</u>	<u>\$ 91,863,916</u>	<u>\$ 2,255,141</u>	<u>\$ -</u>	<u>\$ 94,119,057</u>

CITY OF UNION CITY SCHOOL DISTRICT
Education Jobs Program
Budget and Actual
for the Fiscal Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES:				
Federal sources:				
Education Jobs Fund	\$ -	\$ -	\$ -	\$ 13,248
Total - federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
EXPENDITURES -				
CURRENT EXPENSE:				
Unallocated employee benefits:				
Health benefits	-	-	-	13,248
Total unallocated employee benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
Total undistributed expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
TOTAL EXPENDITURES -				
CURRENT EXPENSE	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
Excess (deficiency) of revenues and other financing sources				
over (under) expenditures and other financing uses	-	-	-	-
Fund balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
REVENUES:					
Federal sources	\$ 13,562,478	\$ 1,662,649	\$ 15,225,127	\$ 11,272,781	\$ (3,952,346)
State sources	31,647,592	1,593,904	33,241,496	27,630,470	(5,611,026)
Total revenues	<u>\$ 45,210,070</u>	<u>\$ 3,256,553</u>	<u>\$ 48,466,623</u>	<u>\$ 38,903,251</u>	<u>\$ (9,563,372)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 5,089,110	\$ (2,458,185)	\$ 2,630,925	\$ 2,290,140	\$ 340,785
Other salaries for instruction	652,578	30,126	682,704	666,351	16,353
Purchased prof. & tech. services	3,965,860	145,937	4,111,797	2,263,857	1,847,940
Other purchased services (400-500 series)	229,012	168,972	397,984	168,307	229,677
General supplies	261,797	261,623	523,420	88,845	434,575
Textbooks	9,808	69,643	79,451	63,984	15,467
Other objects	80,253	118,094	198,347	79,259	119,088
	<u>10,288,418</u>	<u>(1,663,790)</u>	<u>8,624,628</u>	<u>5,620,743</u>	<u>3,003,885</u>
Support services:					
Salaries	41,664	3,063,585	3,105,249	3,002,801	102,448
Salaries of supervisors of instruction	195,333	661,243	856,576	336,365	520,211
Salaries of program directors	151,497	-	151,497	149,058	2,439
Salaries of other professional staff	920,065	(88,532)	831,533	658,620	172,913
Salaries of secretarial & clerical staff	581,264	(388,190)	193,074	126,837	66,237
Other salaries	269,565	(6,699)	262,866	118,256	144,610
Salaries of family/parent liaison	52,632	3,003	55,635	55,635	-
Salaries of facilitators and math and literacy coaches	902,853	6,700	909,553	909,553	-
Personal services-employee benefits	4,646,593	438,553	5,085,146	2,566,041	2,519,105
Social security contributions	-	10,978	10,978	10,978	-
Purchased educational services - Contracted Pre-K	19,047,657	(75,000)	18,972,657	18,836,518	136,139
Purchased professional - educational services	614,095	185,550	799,645	145,502	654,143
Other purchased professional services	308,270	1,132,841	1,441,111	883,552	557,559
Cleaning, repair and maintenance services	50,506	-	50,506	-	50,506
Rentals	122,350	-	122,350	-	122,350
Contracted services (other than between home and school) - grant agreements	156,250	-	156,250	75,500	80,750
Travel	16,852	2,579	19,431	1,569	17,862
Supplies and materials	823,963	1,400,506	2,224,469	855,989	1,368,480
Other objects	11,651	57,758	69,409	57,660	11,749
Total support services	<u>28,913,060</u>	<u>6,404,875</u>	<u>35,317,935</u>	<u>28,790,434</u>	<u>6,527,501</u>
Facilities acquisition and construction services:					
Instructional equipment	39,037	130,000	169,037	57,802	111,235
Noninstructional equipment	15,630	-	15,630	-	15,630
Total facilities acquisition and construction services	<u>54,667</u>	<u>130,000</u>	<u>184,667</u>	<u>57,802</u>	<u>126,865</u>
Total expenditures	<u>39,256,145</u>	<u>4,871,085</u>	<u>44,127,230</u>	<u>34,468,979</u>	<u>9,658,251</u>
Other Financing (Uses)					
Transfer out to school based budgeting - General Fund	(5,953,925)	1,614,532	(4,339,393)	(4,434,272)	(94,879)
Total other financing (uses)	<u>(5,953,925)</u>	<u>1,614,532</u>	<u>(4,339,393)</u>	<u>(4,434,272)</u>	<u>(94,879)</u>
Total Outflows	<u>45,210,070</u>	<u>3,256,553</u>	<u>48,466,623</u>	<u>38,903,251</u>	<u>9,563,372</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, 2013

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 207,062,838	[C-2] \$ 38,903,251
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	2,851,390
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	17,297,418	2,534,066
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	(17,272,971)	(2,605,276)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ 207,087,285	[B-2] \$ 41,683,431
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 198,086,279	[C-2] \$ 38,903,251
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.	-	2,851,390
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	-	(4,434,272)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ 198,086,279	[B-2] \$ 37,320,369

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2013

	Operating Fund Fund 11-13	Blended Resource Fund Fund 15	Education Jobs Fund Fund 18	Total General Fund
ASSETS:				
Cash and cash equivalents	\$ 7,575,397	\$ -	\$ -	\$ 7,575,397
Interest receivable	12,562	-	-	12,562
Intrafund receivable	13,248	2,255,141	-	2,268,389
Interfund receivable	258,476	-	-	258,476
Intergovernmental receivable	14,847,892	-	13,248	14,861,140
Restricted cash and cash equivalents	54,288,769	-	-	54,288,769
Total assets	<u>\$ 76,996,344</u>	<u>\$ 2,255,141</u>	<u>\$ 13,248</u>	<u>\$ 79,264,733</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Intrafund accounts payable	\$ 2,255,141	\$ -	\$ 13,248	\$ 2,268,389
Accounts payable	99,782	-	-	99,782
Due to other entities	50,476	-	-	50,476
Total liabilities	<u>2,405,399</u>	<u>-</u>	<u>13,248</u>	<u>2,418,647</u>
Fund balances:				
Restricted for:				
Excess Surplus - prior year - designated for subsequent year's expenditures	3,053,889	-	-	3,053,889
Excess Surplus - current year	12,492,366	-	-	12,492,366
Capital Reserve	54,288,769	-	-	54,288,769
Committed to:				
Year-end Encumbrances	17,403,352	2,255,141	-	19,658,493
Assigned to:				
Designated for subsequent year's expenditures	302,491	-	-	302,491
Unassigned	(12,949,922)	-	-	(12,949,922)
Total fund balances	<u>74,590,945</u>	<u>2,255,141</u>	<u>-</u>	<u>76,846,086</u>
Total liabilities and fund balances	<u>\$ 76,996,344</u>	<u>\$ 2,255,141</u>	<u>\$ 13,248</u>	<u>\$ 79,264,733</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 100,602,704		\$ 94,336,086	\$ 6,266,618
General Fund Reserve for Encumbrances at June 30, 2012	2,039,294		2,039,294	-
	<u>102,641,998</u>		<u>96,375,380</u>	<u>6,266,618</u>
Combined General Fund and State Resources	<u>102,641,998</u>	<u>95.94%</u>	<u>96,375,380</u>	<u>6,266,618</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	3,661,543	3.43%	3,453,960	207,583
Title I, Part A - June 30, 2012 Deferred Revenue	288,117		288,117	-
Title II - Part A - June 30, 2012 Deferred Revenue	28,449		28,449	-
Title III - Part A: Language Instruction	677,850	0.63%	635,472	42,378
Title III - Part A - June 30, 2012 Deferred Revenue	28,274		28,274	-
Total Restricted Federal Resources	<u>4,684,233</u>	<u>4.06%</u>	<u>4,434,272</u>	<u>249,961</u>
Totals	<u>\$ 107,326,231</u>	<u>100.00%</u>	<u>\$ 100,809,652</u>	<u>\$ 6,516,579</u>
		0		

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 7,715,322		\$ 7,183,528	\$ 531,794
General Fund Reserve for Encumbrances at June 30, 2012	127,567		127,567	-
	<u>7,842,889</u>		<u>7,311,095</u>	<u>531,794</u>
Combined General Fund and State Resources	<u>7,842,889</u>	<u>96.04%</u>	<u>7,311,095</u>	<u>531,794</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	277,491	3.40%	258,827	18,664
Title I, Part A - June 30, 2012 Deferred Revenue	24,692		24,692	-
Title II - Part A - June 30, 2012 Deferred Revenue	2,337		2,337	-
Title III - Part A: Language Instruction	45,781	0.56%	42,630	3,151
Title III - Part A - June 30, 2012 Deferred Revenue	2,245		2,245	-
Total Restricted Federal Resources	<u>352,546</u>	<u>3.96%</u>	<u>330,731</u>	<u>21,815</u>
Totals	<u>\$ 8,195,435</u>	<u>100.00%</u>	<u>\$ 7,641,826</u>	<u>\$ 553,609</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 8,259,427		\$ 7,670,361	\$ 589,066
General Fund Reserve for Encumbrances at June 30, 2012	142,625		142,625	-
	<u>8,402,052</u>		<u>7,812,986</u>	<u>589,066</u>
Combined General Fund and State Resources	<u>8,402,052</u>	<u>95.72%</u>	<u>7,812,986</u>	<u>589,066</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	322,136	3.67%	299,558	22,578
Title I, Part A - June 30, 2012 Deferred Revenue	37,202		37,202	-
Title II - Part A - June 30, 2012 Deferred Revenue	3,443		3,443	-
Title III - Part A: Language Instruction	53,820	0.61%	49,790	4,030
Title III - Part A - June 30, 2012 Deferred Revenue	3,330		3,330	-
Total Restricted Federal Resources	<u>419,931</u>	<u>4.28%</u>	<u>393,323</u>	<u>26,608</u>
Totals	<u>\$ 8,821,983</u>	<u>100.00%</u>	<u>\$ 8,206,309</u>	<u>\$ 615,674</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 9,215,385		\$ 8,987,052	\$ 228,333
General Fund Reserve for Encumbrances at June 30, 2012	215,090		215,090	-
	<u>9,430,475</u>		<u>9,202,142</u>	<u>228,333</u>
Combined General Fund and State Resources	<u>9,430,475</u>	<u>95.00%</u>	<u>9,202,142</u>	<u>228,333</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	424,332	4.27%	413,612	10,720
Title I, Part A - June 30, 2012 Deferred Revenue	12,243		12,243	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,324		1,324	-
Title III - Part A: Language Instruction	72,220	0.73%	70,711	1,509
Title III - Part A - June 30, 2012 Deferred Revenue	1,189		1,189	-
Total Restricted Federal Resources	<u>511,308</u>	<u>5.00%</u>	<u>499,079</u>	<u>12,229</u>
Totals	<u>\$ 9,941,783</u>	<u>100.00%</u>	<u>\$ 9,701,221</u>	<u>\$ 240,562</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 4,252,201		\$ 3,689,404	\$ 562,797
General Fund Reserve for Encumbrances at June 30, 2012	126,515		126,515	-
	<u>4,378,716</u>		<u>3,815,919</u>	<u>562,797</u>
Combined General Fund and State Resources	<u>4,378,716</u>	<u>100.00%</u>	<u>3,815,919</u>	<u>562,797</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A - June 30, 2012 Deferred Revenue	18,465		18,465	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,538		1,538	-
Title III - Part A - June 30, 2012 Deferred Revenue	1,492		1,492	-
Total Restricted Federal Resources	<u>21,495</u>	<u>0.00%</u>	<u>21,495</u>	<u>-</u>
Totals	<u>\$ 4,400,211</u>	<u>100.00%</u>	<u>\$ 3,837,414</u>	<u>\$ 562,797</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 5,178,610		\$ 4,558,098	\$ 620,512
General Fund Reserve for Encumbrances at June 30, 2012	157,943		157,943	-
	<u>5,336,553</u>		<u>4,716,041</u>	<u>620,512</u>
Combined General Fund and State Resources	<u>5,336,553</u>	<u>99.07%</u>	<u>4,716,041</u>	<u>620,512</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A - June 30, 2012 Deferred Revenue	16,991		16,991	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,642		1,642	-
Title III - Part A: Language Instruction	50,227	0.93%	44,271	5,956
Title III - Part A - June 30, 2012 Deferred Revenue	1,576		1,576	-
Total Restricted Federal Resources	<u>70,436</u>	<u>0.93%</u>	<u>64,480</u>	<u>5,956</u>
Totals	<u>\$ 5,406,989</u>	<u>100.00%</u>	<u>\$ 4,780,521</u>	<u>\$ 626,468</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 8,398,449		\$ 7,877,530	\$ 520,919
General Fund Reserve for Encumbrances at June 30, 2012	140,588		140,588	-
	<u>8,539,037</u>		<u>8,018,118</u>	<u>520,919</u>
Combined General Fund and State Resources	<u>8,539,037</u>	<u>94.80%</u>	<u>8,018,118</u>	<u>520,919</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	400,265	4.45%	376,378	23,887
Title I, Part A - June 30, 2012 Deferred Revenue	12,626		12,626	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,623		1,623	-
Title III - Part A: Language Instruction	67,887	0.75%	63,434	4,453
Title III - Part A - June 30, 2012 Deferred Revenue	1,489		1,489	-
Total Restricted Federal Resources	<u>483,890</u>	<u>5.20%</u>	<u>455,550</u>	<u>28,340</u>
Totals	<u>\$ 9,022,927</u>	<u>100.00%</u>	<u>\$ 8,473,668</u>	<u>\$ 549,259</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 3,776,150		\$ 3,353,643	\$ 422,507
General Fund Reserve for Encumbrances at June 30, 2012	135,662		135,662	-
	<u>3,911,812</u>		<u>3,489,305</u>	<u>422,507</u>
Combined General Fund and State Resources	<u>3,911,812</u>	<u>95.76%</u>	<u>3,489,305</u>	<u>422,507</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	149,828	3.67%	133,727	16,101
Title I, Part A - June 30, 2012 Deferred Revenue	17,417		17,417	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,367		1,367	-
Title III - Part A: Language Instruction	23,299	0.57%	20,770	2,529
Title III - Part A - June 30, 2012 Deferred Revenue	1,321		1,321	-
Total Restricted Federal Resources	<u>193,232</u>	<u>4.24%</u>	<u>174,602</u>	<u>18,630</u>
Totals	<u>\$ 4,105,044</u>	<u>100.00%</u>	<u>\$ 3,663,907</u>	<u>\$ 441,137</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 7,471,830		\$ 7,168,915	\$ 302,915
General Fund Reserve for Encumbrances at June 30, 2012	200,757		200,757	-
	<u>7,672,587</u>		<u>7,369,672</u>	<u>302,915</u>
Combined General Fund and State Resources	<u>7,672,587</u>	<u>95.80%</u>	<u>7,369,672</u>	<u>302,915</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	288,652	3.60%	276,939	11,713
Title I, Part A - June 30, 2012 Deferred Revenue	22,512		22,512	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,415		1,415	-
Title III - Part A: Language Instruction	47,791	0.60%	46,157	1,634
Title III - Part A - June 30, 2012 Deferred Revenue	2,015		2,015	-
Total Restricted Federal Resources	<u>362,385</u>	<u>4.20%</u>	<u>349,038</u>	<u>13,347</u>
Totals	<u>\$ 8,034,972</u>	<u>100.00%</u>	<u>\$ 7,718,710</u>	<u>\$ 316,262</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 7,516,589		\$ 7,090,986	\$ 425,603
General Fund Reserve for Encumbrances at June 30, 2012	250,423		250,423	-
	<u>7,767,012</u>		<u>7,341,409</u>	<u>425,603</u>
Combined General Fund and State Resources	<u>7,767,012</u>	<u>95.15%</u>	<u>7,341,409</u>	<u>425,603</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	339,227	4.15%	320,198	19,029
Title I, Part A - June 30, 2012 Deferred Revenue	16,764		16,764	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,714		1,714	-
Title III - Part A: Language Instruction	56,897	0.70%	54,009	2,888
Title III - Part A - June 30, 2012 Deferred Revenue	1,599		1,599	-
Total Restricted Federal Resources	<u>416,201</u>	<u>4.85%</u>	<u>394,284</u>	<u>21,917</u>
Totals	<u>\$ 8,183,213</u>	<u>100.00%</u>	<u>\$ 7,735,693</u>	<u>\$ 447,520</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 6,810,456		\$ 6,455,270	\$ 355,186
General Fund Reserve for Encumbrances at June 30, 2012	121,386		121,386	-
	<u>6,931,842</u>		<u>6,576,656</u>	<u>355,186</u>
Combined General Fund and State Resources	<u>6,931,842</u>	<u>96.45%</u>	<u>6,576,656</u>	<u>355,186</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	219,592	3.06%	208,653	10,939
Title I, Part A - June 30, 2012 Deferred Revenue	5,062		5,062	-
Title II - Part A - June 30, 2012 Deferred Revenue	801		801	-
Title III - Part A: Language Instruction	35,356	0.49%	33,412	1,944
Title III - Part A - June 30, 2012 Deferred Revenue	726		726	-
Total Restricted Federal Resources	<u>261,537</u>	<u>3.55%</u>	<u>248,654</u>	<u>12,883</u>
Totals	<u>\$ 7,193,379</u>	<u>100.00%</u>	<u>\$ 6,825,310</u>	<u>\$ 368,069</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 3,913,441		\$ 3,450,512	\$ 462,929
General Fund Reserve for Encumbrances at June 30, 2012	54,276		54,276	-
	<u>3,967,717</u>		<u>3,504,788</u>	<u>462,929</u>
Combined General Fund and State Resources	<u>3,967,717</u>	<u>96.91%</u>	<u>3,504,788</u>	<u>462,929</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	102,309	2.50%	90,413	11,896
Title I, Part A - June 30, 2012 Deferred Revenue	13,611		13,611	-
Title II - Part A - June 30, 2012 Deferred Revenue	1,696		1,696	-
Title III - Part A: Language Instruction	24,115	0.59%	21,338	2,777
Title III - Part A - June 30, 2012 Deferred Revenue	1,650		1,650	-
Total Restricted Federal Resources	<u>143,381</u>	<u>3.09%</u>	<u>128,708</u>	<u>14,673</u>
Totals	<u>\$ 4,111,098</u>	<u>100.00%</u>	<u>\$ 3,633,496</u>	<u>\$ 477,602</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 4,380,444		\$ 4,139,029	\$ 241,415
General Fund Reserve for Encumbrances at June 30, 2012	123,983		123,983	-
	<u>4,504,427</u>		<u>4,263,012</u>	<u>241,415</u>
Combined General Fund and State Resources	<u>4,504,427</u>	<u>95.61%</u>	<u>4,263,012</u>	<u>241,415</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	175,938	3.74%	166,757	9,181
Title I, Part A - June 30, 2012 Deferred Revenue	14,068		14,068	-
Title II - Part A - June 30, 2012 Deferred Revenue	976		976	-
Title III - Part A: Language Instruction	30,772	0.65%	28,982	1,790
Title III - Part A - June 30, 2012 Deferred Revenue	1,318		1,318	-
Total Restricted Federal Resources	<u>223,072</u>	<u>4.39%</u>	<u>212,101</u>	<u>10,971</u>
Totals	<u>\$ 4,727,499</u>	<u>100.00%</u>	<u>\$ 4,475,113</u>	<u>\$ 252,386</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 1,300,639		\$ 966,709	\$ 333,930
	<u>1,300,639</u>		<u>966,709</u>	<u>333,930</u>
Combined General Fund and State Resources	<u>1,300,639</u>	<u>90.82%</u>	<u>966,709</u>	<u>333,930</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	110,871	7.74%	82,386	28,485
Title I, Part A - June 30, 2012 Deferred Revenue	23,502		23,502	-
Title II - Part A - June 30, 2012 Deferred Revenue	2,234		2,234	-
Title III - Part A: Language Instruction	20,661	1.44%	15,328	5,333
Title III - Part A - June 30, 2012 Deferred Revenue	2,291		2,291	-
Total Restricted Federal Resources	<u>159,559</u>	<u>9.18%</u>	<u>125,741</u>	<u>33,818</u>
Totals	<u>\$ 1,460,198</u>	<u>100.00%</u>	<u>\$ 1,092,450</u>	<u>\$ 367,748</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 22,413,761		\$ 21,745,049	\$ 668,712
General Fund Reserve for Encumbrances at June 30, 2012	242,479		242,479	-
	<u>22,656,240</u>		<u>21,987,528</u>	<u>668,712</u>
Combined General Fund and State Resources	<u>22,656,240</u>	<u>95.77%</u>	<u>21,987,528</u>	<u>668,712</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	850,902	3.60%	826,512	24,390
Title I, Part A - June 30, 2012 Deferred Revenue	52,962		52,962	-
Title II - Part A - June 30, 2012 Deferred Revenue	6,339		6,339	-
Title III - Part A: Language Instruction	149,024	0.63%	144,640	4,384
Title III - Part A - June 30, 2012 Deferred Revenue	6,033		6,033	-
Total Restricted Federal Resources	<u>1,065,260</u>	<u>4.23%</u>	<u>1,036,486</u>	<u>28,774</u>
Totals	<u>\$ 23,721,500</u>	<u>100.00%</u>	<u>\$ 23,024,014</u>	<u>\$ 697,486</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
District-Wide					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 2,163,390	\$ (239,868)	\$ 1,923,522	\$ 1,899,579	\$ 23,943
Grades 1-5	13,832,320	(177,104)	13,655,216	13,479,599	175,617
Grades 6-8	8,092,221	(219,972)	7,872,249	7,831,384	40,865
Grades 9-12	11,825,083	(290,153)	11,534,930	11,480,130	54,800
Other salaries for instruction:					
Preschool/kindergarten	165,364	(23,480)	141,884	102,054	39,830
Total regular programs - instruction	<u>36,078,378</u>	<u>(950,577)</u>	<u>35,127,801</u>	<u>34,792,746</u>	<u>335,055</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	1,423,150	57,903	1,481,053	1,184,568	296,485
Purchased professional - educational services	28,731	(2,500)	26,231	1,630	24,601
Purchased professional - technical services	55,307	-	55,307	21,733	33,574
Other purchased services (400-500 series)	43,118	(250)	42,868	26,297	16,571
General supplies	2,069,449	17,218	2,086,667	1,540,062	546,605
Textbooks	211,300	(3,806)	207,494	172,329	35,165
Other objects	75,057	-	75,057	37,778	37,279
Total regular programs - undistributed instruction	<u>3,906,112</u>	<u>68,565</u>	<u>3,974,677</u>	<u>2,984,397</u>	<u>990,280</u>
Total regular programs	<u>39,984,490</u>	<u>(882,012)</u>	<u>39,102,478</u>	<u>37,777,143</u>	<u>1,325,335</u>
Cognitive - moderate:					
Salaries of teachers	156,773	13,857	170,630	170,630	-
Other salaries for instruction	47,038	(8,703)	38,335	38,335	-
General supplies	19,342	-	19,342	6,979	12,363
Total cognitive - moderate	<u>223,153</u>	<u>5,154</u>	<u>228,307</u>	<u>215,944</u>	<u>12,363</u>
Learning/language disabilities:					
Salaries of teachers	2,048,061	(59,821)	1,988,240	1,938,228	50,012
Other salaries for instruction	496,153	(43,595)	452,558	397,436	55,122
General supplies	100,604	(2,169)	98,435	55,062	43,373
Total learning/language disabilities	<u>2,645,393</u>	<u>(106,160)</u>	<u>2,539,233</u>	<u>2,390,726</u>	<u>148,507</u>
Multiple disabilities:					
Salaries of teachers	671,652	(177,331)	494,321	494,321	-
Other salaries for instruction	260,037	(35,539)	224,498	222,087	2,411
Purchased professional - technical services	500	-	500	500	-
General supplies	25,868	(3,000)	22,868	18,283	4,585
Other objects	250	(6)	244	244	-
Total multiple disabilities	<u>958,307</u>	<u>(215,876)</u>	<u>742,431</u>	<u>735,435</u>	<u>6,996</u>
Resource room/resource center:					
Salaries of teachers	5,884,202	(100,541)	5,783,661	5,715,176	68,485
Other salaries for instruction	129,209	4,761	133,970	133,904	66
Purchased professional - technical services	350	-	350	350	-
Other purchased services (400-500 series)	812	(511)	301	301	-
General supplies	113,905	(3,710)	110,195	84,170	26,025
Textbooks	16,900	-	16,900	13,811	3,089
Other objects	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>6,146,378</u>	<u>(100,001)</u>	<u>6,046,377</u>	<u>5,948,712</u>	<u>97,665</u>
Autism:					
Salaries of teachers	332,112	(81,578)	250,534	225,550	24,984
General supplies	70,000	-	70,000	43,980	26,020
Total autism	<u>402,112</u>	<u>(81,578)</u>	<u>320,534</u>	<u>269,530</u>	<u>51,004</u>
Total special education - instruction	<u>10,375,343</u>	<u>(498,461)</u>	<u>9,876,882</u>	<u>9,560,347</u>	<u>316,535</u>
Basic skills/remedial:					
General supplies	3,000	-	3,000	2,968	32
Total basic skills/remedial	<u>124,660</u>	<u>(121,660)</u>	<u>3,000</u>	<u>2,968</u>	<u>32</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<u>District-Wide</u>					
Bilingual education:					
Salaries of teachers	\$ 6,843,635	\$ 579,708	\$ 7,423,343	\$ 7,354,145	\$ 69,198
Other salaries for instruction	720,514	(2,449)	718,065	640,725	77,340
Purchased professional - educational services	12,300	-	12,300	12,300	-
Purchased professional - technical services	42,474	(3,700)	38,774	9,862	28,912
Other purchased services (400-500 series)	16,100	-	16,100	10,633	5,467
General supplies	739,450	(37,948)	701,502	509,215	192,287
Textbooks	79,480	(2,604)	76,876	48,903	27,973
Other objects	4,402	-	4,402	2,592	1,810
Total bilingual education	<u>8,458,355</u>	<u>533,007</u>	<u>8,991,362</u>	<u>8,588,375</u>	<u>402,987</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,170	-	3,170	3,170	-
Other purchase services (300-500 series)	41,357	-	41,357	41,357	-
Supplies and materials	600	-	600	-	600
Other Objects	9,403	-	9,403	5,403	4,000
School-sponsored athletics:					
Salaries of teachers	5,000	-	5,000	-	5,000
Purchased services (300-500 series)	20,529	-	20,529	13,216	7,313
Supplies and materials	184,500	-	184,500	110,995	73,505
Other objects	12,350	-	12,350	12,350	-
Before/after school programs:					
Salaries of teachers	974,209	36,262	1,010,471	886,147	124,324
Other salaries for instruction	875,308	153,110	1,028,418	922,364	106,054
Student assistants video productions	27,000	2,312	29,312	29,312	-
Purchased professional and technical services	39,343	-	39,343	2,124	37,219
Other supplemental/at-risk programs:					
Salaries of teachers	634,434	63,368	697,802	600,990	96,812
Other salaries for instruction	18,305	3,929	22,234	22,234	-
Other special schools:					
General Supplies	23,495	-	23,495	19,307	4,188
Other state projects:					
Salaries	22,110	-	22,110	7,000	15,110
Total other instructional	<u>2,891,113</u>	<u>258,981</u>	<u>3,150,094</u>	<u>2,675,969</u>	<u>474,125</u>
Total - instruction	<u>61,833,961</u>	<u>(710,145)</u>	<u>61,123,816</u>	<u>58,604,802</u>	<u>2,519,014</u>
Attendance and social work services:					
Salaries	705,416	148,377	853,793	820,748	33,045
Salary drop out prevention officer	244,308	3,175	247,483	169,202	78,281
Salaries of family support team	405,792	(9,672)	396,120	347,692	48,428
Family/parent liaison salary	463,389	69,246	532,635	515,892	16,743
Purchase professional & technical services	3,621	(421)	3,200	1,200	2,000
Other purchased services (400-500 series)	1,100	(200)	900	360	540
Supplies and materials	9,850	(2,712)	7,138	2,952	4,186
General supplies	404	-	404	403	1
Other objects	250	-	250	-	250
Total attendance and social work services	<u>1,834,130</u>	<u>207,793</u>	<u>2,041,923</u>	<u>1,858,449</u>	<u>183,474</u>
Health services:					
Salaries	1,177,586	144,670	1,322,256	1,171,735	150,521
Family/parent liaison salary	53,489	6,792	60,281	54,280	6,001
Salaries of social services coordinators	680,959	(37,677)	643,282	616,990	26,292
Supplies and materials	55,668	(798)	54,870	39,585	15,285
Total health services	<u>1,967,702</u>	<u>112,987</u>	<u>2,080,689</u>	<u>1,882,590</u>	<u>198,099</u>
Other support services - students-regular:					
Salaries of other professional staff	1,179,035	(63,604)	1,115,431	1,014,565	100,866
Salaries of secretarial and clerical assistants	217,598	12,518	230,116	229,650	466
Purchased professional - educational services	12,100	-	12,100	6,215	5,885
Purchased professional - technical services	25,000	-	25,000	-	25,000
Other purchased services (400-500 series)	2,554	-	2,554	2,554	-
Supplies and materials	20,420	-	20,420	9,926	10,494
Other objects	136	-	136	136	-
Total other support services - students-regular	<u>1,456,843</u>	<u>(51,086)</u>	<u>1,405,757</u>	<u>1,263,046</u>	<u>142,711</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
District-Wide					
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ 57,078	\$ -	\$ 57,078	\$ 32,775	\$ 24,303
Salaries of other professional staff	166,913	-	166,913	112,500	54,413
Salaries of secretarial and clerical assistants	283,693	8,127	291,820	216,495	75,325
Other salaries	153,112	(61,394)	91,718	91,718	-
Purchased professional - educational services	441,910	-	441,910	6,717	435,193
Purchased professional - technical services	50,000	-	50,000	-	50,000
Other purchased services (400-500 series)	2,000	-	2,000	837	1,163
Supplies and materials	302,534	(22,768)	279,766	173,109	106,657
Other objects	3,912	(1,230)	2,682	2,432	250
Total improvement of instructional services	<u>1,461,152</u>	<u>(77,265)</u>	<u>1,383,887</u>	<u>636,583</u>	<u>747,304</u>
Educational media services/school library:					
Salaries	849,131	(163,464)	685,667	558,450	127,217
Salaries of technology coordinators	307,740	(19,912)	287,828	231,350	56,478
Purchased professional - technical services	2,748,916	(818,489)	1,930,427	271,376	1,659,051
Other purchased services (400-500 series)	110,583	(2,063)	108,520	32,180	76,340
Supplies and materials	1,409,167	(64,607)	1,344,560	1,174,473	170,087
Total educational media services/school library	<u>5,425,537</u>	<u>(1,068,535)</u>	<u>4,357,002</u>	<u>2,267,829</u>	<u>2,089,173</u>
Instruction staff training services:					
Other purchased professional services - educational	23,448	-	23,448	470	22,978
Other purchased professional services - technical	8,915	-	8,915	974	7,941
Other purchased services (400-500 series)	1,500	(1,000)	500	500	-
Supplies and materials	4,531	(701)	3,830	2,345	1,485
Other objects	1,100	-	1,100	100	1,000
Total instruction staff training services	<u>39,494</u>	<u>(1,701)</u>	<u>37,793</u>	<u>4,389</u>	<u>33,404</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,006,373	(76,176)	3,930,197	3,779,928	150,269
Salaries of secretarial and clerical assistants	1,919,278	528,491	2,447,769	2,429,037	18,732
Other professional and technical services	88,388	(10,223)	78,165	22,034	56,131
Other purchased services (400-500 series)	93,049	(191)	92,858	57,795	35,063
Supplies and materials	239,314	34,000	273,314	229,861	43,453
Other objects	93,973	(2,941)	91,032	61,966	29,066
Total support services - school administration	<u>6,440,375</u>	<u>472,960</u>	<u>6,913,335</u>	<u>6,580,621</u>	<u>332,714</u>
Security:					
Salaries	3,796,858	257,077	4,053,935	3,890,822	163,113
General supplies	34,124	(4,250)	29,874	3,957	25,917
Total security	<u>3,830,982</u>	<u>252,827</u>	<u>4,083,809</u>	<u>3,894,779</u>	<u>189,030</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	29,365	-	29,365	4,200	25,165
Total student transportation services	<u>29,365</u>	<u>-</u>	<u>29,365</u>	<u>4,200</u>	<u>25,165</u>
Unallocated employee benefits:					
Health benefits	22,942,690	862,165	23,804,855	23,804,854	1
Total unallocated employee benefits	<u>22,942,690</u>	<u>862,165</u>	<u>23,804,855</u>	<u>23,804,854</u>	<u>1</u>
Total undistributed expenditures	<u>45,428,270</u>	<u>710,145</u>	<u>46,138,415</u>	<u>42,197,340</u>	<u>3,941,075</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>107,262,231</u>	<u>-</u>	<u>107,262,231</u>	<u>100,802,142</u>	<u>6,460,089</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	64,000	-	64,000	7,510	56,490
Total equipment	<u>64,000</u>	<u>-</u>	<u>64,000</u>	<u>7,510</u>	<u>56,490</u>
TOTAL CAPITAL OUTLAY	<u>64,000</u>	<u>-</u>	<u>64,000</u>	<u>7,510</u>	<u>56,490</u>
District-wide school based expenditures	<u>107,326,231</u>	<u>-</u>	<u>107,326,231</u>	<u>100,809,652</u>	<u>6,516,579</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, 2013

	<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 financing sources:					
Transfers in - contribution to school based budgeting	\$ 105,286,937	\$ -	\$ 105,286,937	\$ 101,025,499	\$ 4,261,438
Total other financing sources	<u>105,286,937</u>	<u>-</u>	<u>105,286,937</u>	<u>101,025,499</u>	<u>4,261,438</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,039,294)	-	(2,039,294)	215,847	(2,255,141)
Fund balances, July 1	<u>2,039,294</u>	<u>-</u>	<u>2,039,294</u>	<u>2,039,294</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,255,141</u>	<u>\$ (2,255,141)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<u>School: Union Hill Middle School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,635,220	\$ 17,082	\$ 2,652,302	\$ 2,652,302	\$ -
Total regular programs - instruction	<u>2,635,220</u>	<u>17,082</u>	<u>2,652,302</u>	<u>2,652,302</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - technical services	12,076	-	12,076	-	12,076
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	97,400	-	97,400	48,002	49,398
Textbooks	6,000	-	6,000	5,955	45
Other objects	36,384	-	36,384	11,007	25,377
Total regular programs - undistributed instruction	<u>154,860</u>	<u>-</u>	<u>154,860</u>	<u>64,964</u>	<u>89,896</u>
Total regular programs	<u>2,790,080</u>	<u>17,082</u>	<u>2,807,162</u>	<u>2,717,266</u>	<u>89,896</u>
Cognitive - moderate:					
Salaries of teachers	60,750	1,300	62,050	62,050	-
Other salaries for instruction	47,038	(8,703)	38,335	38,335	-
General supplies	12,000	-	12,000	2,703	9,297
Total cognitive - moderate	<u>119,788</u>	<u>(7,403)</u>	<u>112,385</u>	<u>103,088</u>	<u>9,297</u>
Learning/language disabilities:					
Salaries of teachers	642,464	(47,192)	595,272	586,698	8,574
General supplies	29,240	-	29,240	14,438	14,802
Total learning/language disabilities	<u>671,704</u>	<u>(47,192)</u>	<u>624,512</u>	<u>601,136</u>	<u>23,376</u>
Resource room/resource center:					
Salaries of teachers	418,455	66,115	484,570	484,570	-
General supplies	23,797	-	23,797	20,145	3,652
Total resource room/resource center	<u>442,252</u>	<u>66,115</u>	<u>508,367</u>	<u>504,715</u>	<u>3,652</u>
Total special education - instruction	<u>1,233,744</u>	<u>11,520</u>	<u>1,245,264</u>	<u>1,208,939</u>	<u>36,325</u>
Bilingual education:					
Salaries of teachers	435,535	61,095	496,630	495,009	1,621
Other salaries for instruction	53,489	791	54,280	54,280	-
Purchased professional - technical services	10,000	-	10,000	-	10,000
General supplies	74,981	-	74,981	12,680	62,301
Other objects	1,000	-	1,000	-	1,000
Total bilingual education	<u>575,005</u>	<u>61,886</u>	<u>636,891</u>	<u>561,969</u>	<u>74,922</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	4,000	-	4,000	1,323	2,677
Before/after school programs:					
Salaries of teachers	125,328	(52,926)	72,402	72,402	-
Other salaries for instruction	38,448	1,342	39,790	25,657	14,133
Other supplemental/at-risk programs:					
Salaries of teachers	42,495	-	42,495	6,925	35,570
Total other instructional	<u>210,271</u>	<u>(51,584)</u>	<u>158,687</u>	<u>106,307</u>	<u>52,380</u>
Total - instruction	<u>4,809,100</u>	<u>38,904</u>	<u>4,848,004</u>	<u>4,594,481</u>	<u>253,523</u>
Attendance and social work services:					
Salary drop out prevention officer	35,962	1,790	37,752	28,169	9,583
Salaries of family support team	23,464	-	23,464	22,970	494
Family/parent liaison salary	33,558	443	34,001	34,000	1
Purchase professional & technical services	2,000	-	2,000	-	2,000
Supplies and materials	2,300	-	2,300	-	2,300
Total attendance and social work services	<u>97,284</u>	<u>2,233</u>	<u>99,517</u>	<u>85,139</u>	<u>14,378</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, 2013

	<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>					
Health services:					
Salaries	\$ 54,486	\$ 2,942	\$ 57,428	\$ 57,428	\$ -
Family/parent liaison salary	53,489	6,792	60,281	54,280	6,001
Salaries of social services coordinators	104,829	1,539	106,368	106,368	-
Supplies and materials	6,695	-	6,695	4,098	2,597
Total health services	<u>219,499</u>	<u>11,273</u>	<u>230,772</u>	<u>222,174</u>	<u>8,598</u>
Other support services - students-regular:					
Salaries of other professional staff	117,788	(50,000)	67,788	61,245	6,543
Purchased professional - educational services	4,000	-	4,000	-	4,000
Purchased professional - technical services	25,000	-	25,000	-	25,000
Supplies and materials	2,000	-	2,000	867	1,133
Total other support services - students-regular	<u>148,788</u>	<u>(50,000)</u>	<u>98,788</u>	<u>62,112</u>	<u>36,676</u>
Improvement of instructional services:					
Purchased professional - educational services	6,960	-	6,960	5,767	1,193
Supplies and materials	72,143	-	72,143	43,883	28,260
Total improvement of instructional services	<u>79,103</u>	<u>-</u>	<u>79,103</u>	<u>49,650</u>	<u>29,453</u>
Educational media services/school library:					
Purchased professional - technical services	200,000	(100,000)	100,000	-	100,000
Other purchased services (400-500 series)	50,125	-	50,125	875	49,250
Supplies and materials	145,926	-	145,926	130,301	15,625
Total educational media services/school library	<u>396,051</u>	<u>(100,000)</u>	<u>296,051</u>	<u>131,176</u>	<u>164,875</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	-	5,000
Total instruction staff training services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	290,126	5,732	295,858	295,857	1
Salaries of secretarial and clerical assistants	225,443	88,020	313,463	313,463	-
Other purchased services (400-500 series)	5,000	-	5,000	2,660	2,340
Supplies and materials	42,212	-	42,212	26,997	15,215
Other objects	1,500	-	1,500	79	1,421
Total support services - school administration	<u>564,281</u>	<u>93,752</u>	<u>658,033</u>	<u>639,056</u>	<u>18,977</u>
Security:					
Salaries	345,229	(66,115)	279,114	263,304	15,810
General supplies	8,000	-	8,000	1,681	6,319
Total security	<u>353,229</u>	<u>(66,115)</u>	<u>287,114</u>	<u>264,985</u>	<u>22,129</u>
Unallocated employee benefits:					
Health benefits	1,523,100	69,953	1,593,053	1,593,053	-
Total unallocated employee benefits	<u>1,523,100</u>	<u>69,953</u>	<u>1,593,053</u>	<u>1,593,053</u>	<u>-</u>
Total undistributed expenditures	<u>3,386,335</u>	<u>(38,904)</u>	<u>3,347,431</u>	<u>3,047,345</u>	<u>300,086</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,195,435</u>	<u>-</u>	<u>8,195,435</u>	<u>7,641,826</u>	<u>553,609</u>
District-wide school based expenditures	<u>8,195,435</u>	<u>-</u>	<u>8,195,435</u>	<u>7,641,826</u>	<u>553,609</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, 2013**

	<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>					
Other financing sources:					
Transfers in - contribution to school based budgeting	\$ 8,067,868	\$ -	\$ 8,067,868	\$ 7,661,651	\$ 406,217
Total other financing sources	<u>8,067,868</u>	<u>-</u>	<u>8,067,868</u>	<u>7,661,651</u>	<u>406,217</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(127,567)	-	(127,567)	19,825	(147,392)
Fund balances, July 1	<u>127,567</u>	<u>-</u>	<u>127,567</u>	<u>127,567</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,392</u>	<u>\$ (147,392)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<u>School: Emerson Middle School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,827,593	\$ (126,865)	\$ 2,700,728	\$ 2,696,914	\$ 3,814
Total regular programs - instruction	<u>2,827,593</u>	<u>(126,865)</u>	<u>2,700,728</u>	<u>2,696,914</u>	<u>3,814</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	7,675	-	7,675	-	7,675
General supplies	184,455	-	184,455	105,135	79,320
Textbooks	30,404	-	30,404	25,382	5,022
Other objects	8,000	-	8,000	6,146	1,854
Total regular programs - undistributed instruction	<u>230,534</u>	<u>-</u>	<u>230,534</u>	<u>136,663</u>	<u>93,871</u>
Total regular programs	<u>3,058,127</u>	<u>(126,865)</u>	<u>2,931,262</u>	<u>2,833,577</u>	<u>97,685</u>
Learning/language disabilities:					
Salaries of teachers	417,395	-	417,395	387,849	29,546
General supplies	15,619	-	15,619	-	15,619
Total learning/language disabilities	<u>433,014</u>	<u>-</u>	<u>433,014</u>	<u>387,849</u>	<u>45,165</u>
Resource room/resource center:					
Salaries of teachers	686,664	-	686,664	684,246	2,418
Other salaries for instruction	62,714	2,886	65,600	65,600	-
General supplies	12,325	-	12,325	4,569	7,756
Textbooks	2,000	-	2,000	-	2,000
Total resource room/resource center	<u>763,703</u>	<u>2,886</u>	<u>766,589</u>	<u>754,415</u>	<u>12,174</u>
Total special education - instruction	<u>1,196,717</u>	<u>2,886</u>	<u>1,199,603</u>	<u>1,142,264</u>	<u>57,339</u>
Bilingual education:					
Salaries of teachers	589,203	(106,597)	482,606	454,923	27,683
General supplies	26,244	-	26,244	16,860	9,384
Textbooks	7,000	-	7,000	4,904	2,096
Total bilingual education	<u>622,447</u>	<u>(106,597)</u>	<u>515,850</u>	<u>476,687</u>	<u>39,163</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	9,000	-	9,000	-	9,000
Before/after school programs:					
Salaries of teachers	78,800	7,298	86,098	86,098	-
Other salaries for instruction	99,792	3,372	103,164	103,164	-
Other supplemental/at-risk programs:					
Other salaries for instruction	18,305	3,929	22,234	22,234	-
Other special schools:					
General Supplies	23,495	-	23,495	19,307	4,188
Total other instructional	<u>229,392</u>	<u>14,599</u>	<u>243,991</u>	<u>230,803</u>	<u>13,188</u>
Total - instruction	<u>5,106,683</u>	<u>(215,977)</u>	<u>4,890,706</u>	<u>4,683,331</u>	<u>207,375</u>
Attendance and social work services:					
Salary drop out prevention officer	61,176	502	61,678	61,678	-
Salaries of family support team	11,800	-	11,800	-	11,800
General supplies	404	-	404	403	1
Total attendance and social work services	<u>73,380</u>	<u>502</u>	<u>73,882</u>	<u>62,081</u>	<u>11,801</u>
Health services:					
Salaries	119,855	2,262	122,117	122,117	-
Supplies and materials	6,031	-	6,031	5,021	1,010
Total health services	<u>125,886</u>	<u>2,262</u>	<u>128,148</u>	<u>127,138</u>	<u>1,010</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Emerson Middle School					
Other support services - students-regular:					
Salaries of other professional staff	\$ 75,968	\$ 2,630	\$ 78,598	\$ 78,598	\$ -
Salaries of secretarial and clerical assistants	101,366	5,183	106,549	106,083	466
Supplies and materials	3,700	-	3,700	667	3,033
Total other support services - students-regular	<u>181,034</u>	<u>7,813</u>	<u>188,847</u>	<u>185,348</u>	<u>3,499</u>
Improvement of instructional services:					
Purchased professional - educational services	25,000	-	25,000	-	25,000
Other purchased services (400-500 series)	2,000	-	2,000	837	1,163
Supplies and materials	22,052	-	22,052	11,556	10,496
Total improvement of instructional services	<u>49,052</u>	<u>-</u>	<u>49,052</u>	<u>12,393</u>	<u>36,659</u>
Educational media services/school library:					
Salaries of technology coordinators	25,808	-	25,808	-	25,808
Purchased professional - technical services	215,446	-	215,446	2,107	213,339
Supplies and materials	230,991	-	230,991	156,123	74,868
Total educational media services/school library	<u>472,245</u>	<u>-</u>	<u>472,245</u>	<u>158,230</u>	<u>314,015</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	172	1,828
Supplies and materials	3,400	(701)	2,699	1,214	1,485
Total instruction staff training services	<u>5,400</u>	<u>(701)</u>	<u>4,699</u>	<u>1,386</u>	<u>3,313</u>
Support services - school administration:					
Salaries of principals/assistant principals	316,170	15,183	331,353	331,351	2
Salaries of secretarial and clerical assistants	225,108	8,130	233,238	233,238	-
Other professional and technical services	20,000	-	20,000	-	20,000
Supplies and materials	28,084	700	28,784	28,784	-
Total support services - school administration	<u>589,362</u>	<u>24,013</u>	<u>613,375</u>	<u>593,373</u>	<u>20,002</u>
Security:					
Salaries	290,541	100,784	391,325	391,325	-
General supplies	18,000	-	18,000	-	18,000
Total security	<u>308,541</u>	<u>100,784</u>	<u>409,325</u>	<u>391,325</u>	<u>18,000</u>
Unallocated employee benefits:					
Health benefits	1,910,400	81,304	1,991,704	1,991,704	-
Total unallocated employee benefits	<u>1,910,400</u>	<u>81,304</u>	<u>1,991,704</u>	<u>1,991,704</u>	<u>-</u>
Total undistributed expenditures	<u>3,715,300</u>	<u>215,977</u>	<u>3,931,277</u>	<u>3,522,978</u>	<u>408,299</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,821,983</u>	<u>-</u>	<u>8,821,983</u>	<u>8,206,309</u>	<u>615,674</u>
District-wide school based expenditures	<u>8,821,983</u>	<u>-</u>	<u>8,821,983</u>	<u>8,206,309</u>	<u>615,674</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	8,679,358	-	8,679,358	8,215,566	463,792
Total other financing sources	<u>8,679,358</u>	<u>-</u>	<u>8,679,358</u>	<u>8,215,566</u>	<u>463,792</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(142,625)	-	(142,625)	9,257	(151,882)
Fund balances, July 1	<u>142,625</u>	<u>-</u>	<u>142,625</u>	<u>142,625</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,882</u>	<u>\$ (151,882)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Thomas A. Edison					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 337,620	\$ (24,624)	\$ 312,996	\$ 312,996	\$ -
Grades 1-5	2,886,959	(87,276)	2,799,683	2,799,682	1
Grades 6-8	293,760	77,836	371,596	371,596	-
Total regular programs - instruction	<u>3,518,339</u>	<u>(34,064)</u>	<u>3,484,275</u>	<u>3,484,274</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	239,905	25,009	264,914	264,914	-
Purchased professional - educational services	2,500	(2,500)	-	-	-
Other purchased services (400-500 series)	250	(250)	-	-	-
General supplies	236,800	(24,233)	212,567	204,904	7,663
Textbooks	17,445	(4,144)	13,301	13,301	-
Total regular programs - undistributed instruction	<u>496,900</u>	<u>(6,118)</u>	<u>490,782</u>	<u>483,119</u>	<u>7,663</u>
Total regular programs	<u>4,015,239</u>	<u>(40,182)</u>	<u>3,975,057</u>	<u>3,967,393</u>	<u>7,664</u>
Learning/language disabilities:					
Salaries of teachers	167,280	59,251	226,531	226,531	-
Other salaries for instruction	180,035	(43,595)	136,440	136,440	-
Other purchased services (400-500 series)	325	(325)	-	-	-
General supplies	7,562	(584)	6,978	6,635	343
Total learning/language disabilities	<u>355,202</u>	<u>14,747</u>	<u>369,949</u>	<u>369,606</u>	<u>343</u>
Resource room/resource center:					
Salaries of teachers	379,287	11,463	390,750	390,750	-
Other purchased services (400-500 series)	812	(511)	301	301	-
General supplies	9,000	(150)	8,850	8,850	-
Total resource room/resource center	<u>389,099</u>	<u>10,802</u>	<u>399,901</u>	<u>399,901</u>	<u>-</u>
Total special education - instruction	<u>744,301</u>	<u>25,549</u>	<u>769,850</u>	<u>769,507</u>	<u>343</u>
Bilingual education:					
Salaries of teachers	781,096	26,469	807,565	807,565	-
Other salaries for instruction	127,460	(64,793)	62,667	62,667	-
Purchased professional - educational services	12,300	-	12,300	12,300	-
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	133,050	(2,885)	130,165	122,132	8,033
Textbooks	10,000	(237)	9,763	9,763	-
Total bilingual education	<u>1,064,906</u>	<u>(41,446)</u>	<u>1,023,460</u>	<u>1,015,427</u>	<u>8,033</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	101,954	14,788	116,742	116,742	-
Other salaries for instruction	111,364	37,254	148,618	148,618	-
Purchased professional and technical services	6,071	-	6,071	-	6,071
Other supplemental/at-risk programs:					
Salaries of teachers	32,780	-	32,780	4,915	27,865
Total other instructional	<u>252,169</u>	<u>52,042</u>	<u>304,211</u>	<u>270,275</u>	<u>33,936</u>
Total - instruction	<u>6,076,615</u>	<u>(4,037)</u>	<u>6,072,578</u>	<u>6,022,602</u>	<u>49,976</u>
Attendance and social work services:					
Salaries	229,788	39,521	269,309	269,309	-
Purchase professional & technical services	1,621	(421)	1,200	1,200	-
Other purchased services (400-500 series)	500	-	500	-	500
Supplies and materials	2,000	(273)	1,727	1,727	-
Total attendance and social work services	<u>233,909</u>	<u>38,827</u>	<u>272,736</u>	<u>272,236</u>	<u>500</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Thomas A. Edison					
Health services:					
Salaries	\$ 35,913	\$ 43,373	\$ 79,286	\$ 79,286	\$ -
Salaries of social services coordinators	80,905	(47,756)	33,149	33,149	-
Supplies and materials	4,440	(1,259)	3,181	3,181	-
Total health services	<u>121,258</u>	<u>(5,642)</u>	<u>115,616</u>	<u>115,616</u>	<u>-</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	33,626	1,778	35,404	35,404	-
Purchased professional - educational services	3,600	-	3,600	3,600	-
Supplies and materials	349	-	349	349	-
Total other support services - students-regular	<u>37,575</u>	<u>1,778</u>	<u>39,353</u>	<u>39,353</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	46,465	2,825	49,290	49,290	-
Purchased professional - educational services	500	-	500	500	-
Purchased professional - technical services	50,000	-	50,000	-	50,000
Supplies and materials	23,500	-	23,500	21,885	1,615
Total improvement of instructional services	<u>120,465</u>	<u>2,825</u>	<u>123,290</u>	<u>71,675</u>	<u>51,615</u>
Educational media services/school library:					
Salaries	65,454	1,931	67,385	67,385	-
Salaries of technology coordinators	36,517	(14,863)	21,654	21,654	-
Purchased professional - technical services	200,000	(100,000)	100,000	-	100,000
Other purchased services (400-500 series)	20,396	(736)	19,660	4,360	15,300
Supplies and materials	126,306	(12,028)	114,278	98,755	15,523
Total educational media services/school library	<u>448,673</u>	<u>(125,696)</u>	<u>322,977</u>	<u>192,154</u>	<u>130,823</u>
Support services - school administration:					
Salaries of principals/assistant principals	198,890	(9,266)	189,624	189,624	-
Salaries of secretarial and clerical assistants	73,310	77,900	151,210	151,210	-
Other professional and technical services	14,100	-	14,100	8,104	5,996
Other purchased services (400-500 series)	15,666	-	15,666	14,299	1,367
Supplies and materials	1,000	15,595	16,595	16,595	-
Other objects	4,500	(2,941)	1,559	1,274	285
Total support services - school administration	<u>307,466</u>	<u>81,288</u>	<u>388,754</u>	<u>381,106</u>	<u>7,648</u>
Security:					
Salaries	360,721	12,658	373,379	373,379	-
General supplies	2,000	(2,000)	-	-	-
Total security	<u>362,721</u>	<u>10,658</u>	<u>373,379</u>	<u>373,379</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,233,100	-	2,233,100	2,233,100	-
Total unallocated employee benefits	<u>2,233,100</u>	<u>-</u>	<u>2,233,100</u>	<u>2,233,100</u>	<u>-</u>
Total undistributed expenditures	<u>3,865,167</u>	<u>4,038</u>	<u>3,869,205</u>	<u>3,678,619</u>	<u>190,586</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>9,941,782</u>	<u>1</u>	<u>9,941,783</u>	<u>9,701,221</u>	<u>240,562</u>
District-wide school based expenditures	<u>9,941,782</u>	<u>1</u>	<u>9,941,783</u>	<u>9,701,221</u>	<u>240,562</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	9,726,692	(1)	9,726,693	9,685,115	41,578
Total other financing sources	<u>9,726,692</u>	<u>(1)</u>	<u>9,726,693</u>	<u>9,685,115</u>	<u>41,578</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(215,090)</u>	<u>-</u>	<u>(215,090)</u>	<u>(16,106)</u>	<u>(198,984)</u>
Fund balances, July 1	<u>215,090</u>	<u>-</u>	<u>215,090</u>	<u>215,090</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,984</u>	<u>\$ (198,984)</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Sara M. Gilmore					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 179,265	\$ 3,055	\$ 182,320	\$ 182,320	\$ -
Grades 1-5	1,014,941	(17,356)	997,585	975,235	22,350
Total regular programs - instruction	<u>1,194,206</u>	<u>(14,301)</u>	<u>1,179,905</u>	<u>1,157,555</u>	<u>22,350</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	149,641	1,072	150,713	61,655	89,058
Purchased professional - technical services	10,620	-	10,620	9,357	1,263
General supplies	83,941	10,961	94,902	91,449	3,453
Textbooks	3,000	-	3,000	3,000	-
Other objects	7,570	-	7,570	7,018	552
Total regular programs - undistributed instruction	<u>254,772</u>	<u>12,033</u>	<u>266,805</u>	<u>172,479</u>	<u>94,326</u>
Total regular programs	<u>1,448,978</u>	<u>(2,268)</u>	<u>1,446,710</u>	<u>1,330,034</u>	<u>116,676</u>
Learning/language disabilities:					
Salaries of teachers	52,887	763	53,650	53,650	-
Purchased professional - technical services	250	(250)	-	-	-
General supplies	2,283	(1,585)	698	698	-
Total learning/language disabilities	<u>55,420</u>	<u>(1,072)</u>	<u>54,348</u>	<u>54,348</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	250,818	(155,000)	95,818	94,120	1,698
General supplies	3,500	(60)	3,440	3,440	-
Total resource room/resource center	<u>254,318</u>	<u>(155,060)</u>	<u>99,258</u>	<u>97,560</u>	<u>1,698</u>
Total special education - instruction	<u>309,738</u>	<u>(156,132)</u>	<u>153,606</u>	<u>151,908</u>	<u>1,698</u>
Bilingual education:					
Salaries of teachers	298,911	211,219	510,130	510,130	-
Other salaries for instruction	84,846	2,871	87,717	87,716	1
Purchased professional - technical services	3,700	(3,700)	-	-	-
General supplies	36,530	-	36,530	36,334	196
Textbooks	2,000	-	2,000	2,000	-
Total bilingual education	<u>425,987</u>	<u>210,390</u>	<u>636,377</u>	<u>636,180</u>	<u>197</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	106,237	17,378	123,615	123,615	-
Other salaries for instruction	78,530	47,729	126,259	126,259	-
Purchased professional and technical services	4,700	-	4,700	-	4,700
Other supplemental/at-risk programs:					
Salaries of teachers	8,750	-	8,750	-	8,750
Total other instructional	<u>198,217</u>	<u>65,107</u>	<u>263,324</u>	<u>249,874</u>	<u>13,450</u>
Total - instruction	<u>2,382,920</u>	<u>117,097</u>	<u>2,500,017</u>	<u>2,367,996</u>	<u>132,021</u>
Attendance and social work services:					
Salaries of family support team	62,343	(22,461)	39,882	35,828	4,054
Family/parent liaison salary	52,785	27,795	80,580	80,580	-
Other purchased services (400-500 series)	200	(200)	-	-	-
Supplies and materials	1,200	(839)	361	361	-
Total attendance and social work services	<u>116,528</u>	<u>4,295</u>	<u>120,823</u>	<u>116,769</u>	<u>4,054</u>
Health services:					
Salaries	72,194	6,968	79,162	75,678	3,484
Supplies and materials	1,200	(115)	1,085	1,085	-
Total health services	<u>73,394</u>	<u>6,853</u>	<u>80,247</u>	<u>76,763</u>	<u>3,484</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>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Sara M. Gilmore					
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	\$ 57,477	\$ -	\$ 57,477	\$ 6,151	\$ 51,326
Purchased professional - educational services	25,000	-	25,000	-	25,000
Supplies and materials	13,982	(91)	13,891	13,250	641
Other objects	3,662	(1,230)	2,432	2,432	-
Total improvement of instructional services	<u>100,121</u>	<u>(1,321)</u>	<u>98,800</u>	<u>21,833</u>	<u>76,967</u>
Educational media services/school library:					
Salaries	59,354	-	59,354	-	59,354
Salaries of technology coordinators	20,182	2,300	22,482	22,482	-
Purchased professional - technical services	200,000	-	200,000	-	200,000
Supplies and materials	108,377	-	108,377	98,827	9,550
Total educational media services/school library	<u>387,913</u>	<u>2,300</u>	<u>390,213</u>	<u>121,309</u>	<u>268,904</u>
Instruction staff training services:					
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Total instruction staff training services	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	259,876	(148,091)	111,785	66,139	45,646
Salaries of secretarial and clerical assistants	83,228	(14,729)	68,499	67,749	750
Other purchased services (400-500 series)	3,850	(191)	3,659	3,395	264
Supplies and materials	2,500	2,043	4,543	2,500	2,043
Total support services - school administration	<u>349,454</u>	<u>(160,968)</u>	<u>188,486</u>	<u>139,783</u>	<u>48,703</u>
Security:					
Salaries	145,581	-	145,581	123,417	22,164
General supplies	1,700	(1,700)	-	-	-
Total security	<u>147,281</u>	<u>(1,700)</u>	<u>145,581</u>	<u>123,417</u>	<u>22,164</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,700	-	10,700	4,200	6,500
Total student transportation services	<u>10,700</u>	<u>-</u>	<u>10,700</u>	<u>4,200</u>	<u>6,500</u>
Unallocated employee benefits:					
Health benefits	827,900	34,444	862,344	862,344	-
Total unallocated employee benefits	<u>827,900</u>	<u>34,444</u>	<u>862,344</u>	<u>862,344</u>	<u>-</u>
Total undistributed expenditures	<u>2,017,291</u>	<u>(117,097)</u>	<u>1,900,194</u>	<u>1,469,418</u>	<u>430,776</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,400,211</u>	<u>-</u>	<u>4,400,211</u>	<u>3,837,414</u>	<u>562,797</u>
District-wide school based expenditures	<u>4,400,211</u>	<u>-</u>	<u>4,400,211</u>	<u>3,837,414</u>	<u>562,797</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	4,273,696	-	4,273,696	3,847,081	426,615
Total other financing sources	<u>4,273,696</u>	<u>-</u>	<u>4,273,696</u>	<u>3,847,081</u>	<u>426,615</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (126,515)</u>	<u>\$ -</u>	<u>\$ (126,515)</u>	<u>\$ 9,667</u>	<u>\$ (136,182)</u>
Fund balances, July 1	<u>126,515</u>	<u>-</u>	<u>126,515</u>	<u>126,515</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,182</u>	<u>\$ (136,182)</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, 2013

	<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	\$ 198,441	\$ 4,129	\$ 202,570	\$ 202,570	\$ -
Grades 1-5	1,306,161	(136,017)	1,170,144	1,114,632	55,512
Total regular programs - instruction	<u>1,504,602</u>	<u>(131,888)</u>	<u>1,372,714</u>	<u>1,317,202</u>	<u>55,512</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	238,554	-	238,554	180,381	58,173
General supplies	106,559	15,499	122,058	115,603	6,455
Other objects	11,603	-	11,603	11,596	7
Total regular programs - undistributed instruction	<u>356,716</u>	<u>15,499</u>	<u>372,215</u>	<u>307,580</u>	<u>64,635</u>
Total regular programs	<u>1,861,318</u>	<u>(116,389)</u>	<u>1,744,929</u>	<u>1,624,782</u>	<u>120,147</u>
Multiple disabilities:					
Salaries of teachers	139,314	(139,314)	-	-	-
General supplies	500	-	500	422	78
Other objects	250	(6)	244	244	-
Total multiple disabilities	<u>140,064</u>	<u>(139,320)</u>	<u>744</u>	<u>666</u>	<u>78</u>
Resource room/resource center:					
Salaries of teachers	152,082	83,778	235,860	235,860	-
General supplies	1,600	-	1,600	1,586	14
Other objects	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>154,682</u>	<u>83,778</u>	<u>238,460</u>	<u>238,446</u>	<u>14</u>
Total special education - instruction	<u>294,746</u>	<u>(55,542)</u>	<u>239,204</u>	<u>239,112</u>	<u>92</u>
Bilingual education:					
Salaries of teachers	548,403	3,797	552,200	552,200	-
Other salaries for instruction	65,013	-	65,013	29,268	35,745
Other purchased services (400-500 series)	5,100	-	5,100	4,831	269
General supplies	74,081	(64)	74,017	73,912	105
Textbooks	6,000	(2,367)	3,633	2,784	849
Other objects	2,671	-	2,671	1,893	778
Total bilingual education	<u>701,268</u>	<u>1,366</u>	<u>702,634</u>	<u>664,888</u>	<u>37,746</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	25,980	158	26,138	26,138	-
Other salaries for instruction	51,744	25,134	76,878	76,878	-
Purchased professional and technical services	10,822	-	10,822	-	10,822
Other supplemental/at-risk programs:					
Salaries of teachers	13,887	-	13,887	3,020	10,867
Total other instructional	<u>102,433</u>	<u>25,292</u>	<u>127,725</u>	<u>106,036</u>	<u>21,689</u>
Total - instruction	<u>2,959,765</u>	<u>(145,273)</u>	<u>2,814,492</u>	<u>2,634,818</u>	<u>179,674</u>
Attendance and social work services:					
Salaries	66,977	1,153	68,130	37,856	30,274
Family/parent liaison salary	39,897	23,296	63,193	63,193	-
Supplies and materials	1,600	(1,600)	-	-	-
Total attendance and social work services	<u>108,474</u>	<u>22,849</u>	<u>131,323</u>	<u>101,049</u>	<u>30,274</u>
Health services:					
Salaries	59,546	-	59,546	2,904	56,642
Supplies and materials	750	(550)	200	200	-
Total health services	<u>60,296</u>	<u>(550)</u>	<u>59,746</u>	<u>3,104</u>	<u>56,642</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Hudson					
Other support services - students-regular:					
Other purchased services (400-500 series)	\$ 2,554	\$ -	\$ 2,554	\$ 2,554	\$ -
Supplies and materials	2,715	-	2,715	2,715	-
Total other support services - students-regular	<u>5,269</u>	<u>-</u>	<u>5,269</u>	<u>5,269</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	66,984	3,751	70,735	69,197	1,538
Purchased professional - educational services	25,000	-	25,000	-	25,000
Supplies and materials	11,000	(140)	10,860	10,073	787
Total improvement of instructional services	<u>102,984</u>	<u>3,611</u>	<u>106,595</u>	<u>79,270</u>	<u>27,325</u>
Educational media services/school library:					
Salaries	39,495	1,535	41,030	41,030	-
Salaries of technology coordinators	15,889	-	15,889	9,435	6,454
Purchased professional - technical services	200,115	-	200,115	115	200,000
Other purchased services (400-500 series)	5,550	-	5,550	5,550	-
Supplies and materials	154,686	-	154,686	145,135	9,551
Total educational media services/school library	<u>415,735</u>	<u>1,535</u>	<u>417,270</u>	<u>201,265</u>	<u>216,005</u>
Instruction staff training services:					
Other purchased services (400-500 series)	500	-	500	500	-
Other objects	100	-	100	100	-
Total instruction staff training services	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	248,482	45,723	294,205	294,205	-
Salaries of secretarial and clerical assistants	95,275	30,930	126,205	118,931	7,274
Other professional and technical services	11,333	(10,223)	1,110	1,110	-
Supplies and materials	12,367	1	12,368	12,368	-
Other objects	787	-	787	787	-
Total support services - school administration	<u>368,244</u>	<u>66,431</u>	<u>434,675</u>	<u>427,401</u>	<u>7,274</u>
Security:					
Salaries	144,876	-	144,876	35,602	109,274
General supplies	796	(550)	246	246	-
Total security	<u>145,672</u>	<u>(550)</u>	<u>145,122</u>	<u>35,848</u>	<u>109,274</u>
Unallocated employee benefits:					
Health benefits	1,239,950	51,947	1,291,897	1,291,897	-
Total unallocated employee benefits	<u>1,239,950</u>	<u>51,947</u>	<u>1,291,897</u>	<u>1,291,897</u>	<u>-</u>
Total undistributed expenditures	<u>2,447,224</u>	<u>145,273</u>	<u>2,592,497</u>	<u>2,145,703</u>	<u>446,794</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>5,406,989</u>	<u>-</u>	<u>5,406,989</u>	<u>4,780,521</u>	<u>626,468</u>
District-wide school based expenditures	<u>5,406,989</u>	<u>-</u>	<u>5,406,989</u>	<u>4,780,521</u>	<u>626,468</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	5,249,046	-	5,249,046	4,761,371	487,675
Total other financing sources	<u>5,249,046</u>	<u>-</u>	<u>5,249,046</u>	<u>4,761,371</u>	<u>487,675</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(157,943)	-	(157,943)	(19,150)	(138,793)
Fund balances, July 1	<u>157,943</u>	<u>-</u>	<u>157,943</u>	<u>157,943</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,793</u>	<u>\$ (138,793)</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, 2013

	<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	\$ 212,058	\$ 3,892	\$ 215,950	\$ 215,950	\$ -
Grades 1-5	2,491,259	(175,460)	2,315,799	2,286,784	29,015
Grades 6-8	578,952	(54,662)	524,290	520,700	3,590
Total regular programs - instruction	<u>3,282,269</u>	<u>(226,230)</u>	<u>3,056,039</u>	<u>3,023,434</u>	<u>32,605</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	141,710	48,448	190,158	186,180	3,978
Purchased professional - educational services	1,800	-	1,800	-	1,800
General supplies	266,135	(7,387)	258,748	172,097	86,651
Total regular programs - undistributed instruction	<u>409,645</u>	<u>41,061</u>	<u>450,706</u>	<u>358,277</u>	<u>92,429</u>
Total regular programs	<u>3,691,914</u>	<u>(185,169)</u>	<u>3,506,745</u>	<u>3,381,711</u>	<u>125,034</u>
Learning/language disabilities:					
Salaries of teachers	339,303	8,117	347,420	347,420	-
Other salaries for instruction	162,540	-	162,540	142,592	19,948
General supplies	7,000	-	7,000	4,314	2,686
Total learning/language disabilities	<u>508,843</u>	<u>8,117</u>	<u>516,960</u>	<u>494,326</u>	<u>22,634</u>
Resource room/resource center:					
Salaries of teachers	379,236	-	379,236	369,668	9,568
General supplies	10,000	-	10,000	8,486	1,514
Total resource room/resource center	<u>389,236</u>	<u>-</u>	<u>389,236</u>	<u>378,154</u>	<u>11,082</u>
Autism:					
Salaries of teachers	277,746	(83,612)	194,134	169,150	24,984
General supplies	60,000	-	60,000	39,371	20,629
Total autism	<u>337,746</u>	<u>(83,612)</u>	<u>254,134</u>	<u>208,521</u>	<u>45,613</u>
Total special education - instruction	<u>1,235,825</u>	<u>(75,495)</u>	<u>1,160,330</u>	<u>1,081,001</u>	<u>79,329</u>
Bilingual education:					
Salaries of teachers	415,548	57,000	472,548	472,548	-
Other salaries for instruction	32,277	-	32,277	25,092	7,185
General supplies	40,098	-	40,098	28,330	11,768
Total bilingual education	<u>487,923</u>	<u>57,000</u>	<u>544,923</u>	<u>525,970</u>	<u>18,953</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	71,280	-	71,280	36,590	34,690
Other salaries for instruction	73,436	-	73,436	45,589	27,847
Total other instructional	<u>144,716</u>	<u>-</u>	<u>144,716</u>	<u>82,179</u>	<u>62,537</u>
Total - instruction	<u>5,560,378</u>	<u>(203,664)</u>	<u>5,356,714</u>	<u>5,070,861</u>	<u>285,853</u>
Attendance and social work services:					
Salaries	50,603	3,746	54,349	54,349	-
Salaries of family support team	121,336	-	121,336	120,292	1,044
Family/parent liaison salary	71,023	-	71,023	64,496	6,527
Total attendance and social work services	<u>242,962</u>	<u>3,746</u>	<u>246,708</u>	<u>239,137</u>	<u>7,571</u>
Health services:					
Salaries of social services coordinators	58,322	2,356	60,678	60,678	-
Supplies and materials	2,500	461	2,961	2,961	-
Total health services	<u>60,822</u>	<u>2,817</u>	<u>63,639</u>	<u>63,639</u>	<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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Robert Waters					
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	\$ 62,061	\$ -	\$ 62,061	\$ 39,600	\$ 22,461
Purchased professional - educational services	50,000	-	50,000	-	50,000
Supplies and materials	179	-	179	179	-
Other objects	250	-	250	-	250
Total improvement of instructional services	<u>112,490</u>	<u>-</u>	<u>112,490</u>	<u>39,779</u>	<u>72,711</u>
Educational media services/school library:					
Salaries	118,757	6,979	125,736	125,736	-
Salaries of technology coordinators	14,607	-	14,607	12,725	1,882
Purchased professional - technical services	200,066	(89,387)	110,679	-	110,679
Other purchased services (400-500 series)	6,060	-	6,060	3,560	2,500
Supplies and materials	115,095	1	115,096	103,654	11,442
Total educational media services/school library	<u>454,585</u>	<u>(82,407)</u>	<u>372,178</u>	<u>245,675</u>	<u>126,503</u>
Instruction staff training services:					
Other purchased professional services - educational	10,000	-	10,000	-	10,000
Other purchased professional services - technical	1,725	-	1,725	329	1,396
Other objects	1,000	-	1,000	-	1,000
Total instruction staff training services	<u>12,725</u>	<u>-</u>	<u>12,725</u>	<u>329</u>	<u>12,396</u>
Support services - school administration:					
Salaries of principals/assistant principals	289,772	93,758	383,530	371,563	11,967
Salaries of secretarial and clerical assistants	76,607	89,612	166,219	166,219	-
Other purchased services (400-500 series)	30,000	-	30,000	14,759	15,241
Supplies and materials	7,000	6,926	13,926	13,782	144
Total support services - school administration	<u>403,379</u>	<u>190,296</u>	<u>593,675</u>	<u>566,323</u>	<u>27,352</u>
Security:					
Salaries	211,936	6,740	218,676	210,776	7,900
Total security	<u>211,936</u>	<u>6,740</u>	<u>218,676</u>	<u>210,776</u>	<u>7,900</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,000	-	3,000	-	3,000
Total student transportation services	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Unallocated employee benefits:					
Health benefits	1,950,650	82,472	2,033,122	2,033,121	1
Total unallocated employee benefits	<u>1,950,650</u>	<u>82,472</u>	<u>2,033,122</u>	<u>2,033,121</u>	<u>1</u>
Total undistributed expenditures	<u>3,452,549</u>	<u>203,664</u>	<u>3,656,213</u>	<u>3,398,779</u>	<u>257,434</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>9,012,927</u>	<u>-</u>	<u>9,012,927</u>	<u>8,469,640</u>	<u>543,287</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	10,000	-	10,000	4,028	5,972
Total equipment	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>4,028</u>	<u>5,972</u>
TOTAL CAPITAL OUTLAY	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>4,028</u>	<u>5,972</u>
District-wide school based expenditures	<u>9,022,927</u>	<u>-</u>	<u>9,022,927</u>	<u>8,473,668</u>	<u>549,259</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Robert Waters					
Other financing sources:					
Transfers in - contribution to school based budgeting	\$ 8,882,339	\$ -	\$ 8,882,339	\$ 8,534,536	\$ 347,803
Total other financing sources	<u>8,882,339</u>	<u>-</u>	<u>8,882,339</u>	<u>8,534,536</u>	<u>347,803</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(140,588)	-	(140,588)	60,868	(201,456)
Fund balances, July 1	<u>140,588</u>	<u>-</u>	<u>140,588</u>	<u>140,588</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,456</u>	<u>\$ (201,456)</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Jefferson					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 244,234	\$ (67,760)	\$ 176,474	\$ 164,200	\$ 12,274
Grades 1-5	862,618	(24,029)	838,589	795,247	43,342
Total regular programs - instruction	<u>1,106,852</u>	<u>(91,789)</u>	<u>1,015,063</u>	<u>959,447</u>	<u>55,616</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	137,674	(37,523)	100,151	66,848	33,303
General supplies	73,397	-	73,397	48,709	24,688
Other objects	3,500	-	3,500	886	2,614
Total regular programs - undistributed instruction	<u>214,571</u>	<u>(37,523)</u>	<u>177,048</u>	<u>116,443</u>	<u>60,605</u>
Total regular programs	<u>1,321,423</u>	<u>(129,312)</u>	<u>1,192,111</u>	<u>1,075,890</u>	<u>116,221</u>
Learning/language disabilities:					
Salaries of teachers	166,209	(55,000)	111,209	110,000	1,209
Other salaries for instruction	125,791	-	125,791	93,720	32,071
General supplies	25,203	-	25,203	19,951	5,252
Total learning/language disabilities	<u>317,203</u>	<u>(55,000)</u>	<u>262,203</u>	<u>223,671</u>	<u>38,532</u>
Resource room/resource center:					
Salaries of teachers	221,136	18,884	240,020	240,020	-
Other salaries for instruction	25,990	360	26,350	26,284	66
General supplies	10,200	-	10,200	10,012	188
Total resource room/resource center	<u>257,326</u>	<u>19,244</u>	<u>276,570</u>	<u>276,316</u>	<u>254</u>
Total special education - instruction	<u>574,529</u>	<u>(35,756)</u>	<u>538,773</u>	<u>499,987</u>	<u>38,786</u>
Bilingual education:					
Salaries of teachers	165,342	-	165,342	163,850	1,492
Other salaries for instruction	3,500	-	3,500	-	3,500
General supplies	19,576	-	19,576	18,851	725
Total bilingual education	<u>188,418</u>	<u>-</u>	<u>188,418</u>	<u>182,701</u>	<u>5,717</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,170	-	3,170	3,170	-
Before/after school programs:					
Salaries of teachers	36,000	13,850	49,850	49,850	-
Other salaries for instruction	33,880	11,697	45,577	45,577	-
Purchased professional and technical services	1,400	-	1,400	1,400	-
Other supplemental/at-risk programs:					
Salaries of teachers	15,050	-	15,050	6,486	8,564
Total other instructional	<u>89,500</u>	<u>25,547</u>	<u>115,047</u>	<u>106,483</u>	<u>8,564</u>
Total - instruction	<u>2,173,870</u>	<u>(139,521)</u>	<u>2,034,349</u>	<u>1,865,061</u>	<u>169,288</u>
Attendance and social work services:					
Salaries	39,015	-	39,015	37,788	1,227
Salary drop out prevention officer	39,015	-	39,015	34,190	4,825
Total attendance and social work services	<u>78,030</u>	<u>-</u>	<u>78,030</u>	<u>71,978</u>	<u>6,052</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Jefferson					
Health services:					
Salaries	\$ 57,506	\$ 572	\$ 58,078	\$ 58,078	\$ -
Supplies and materials	1,400	73	1,473	1,473	-
Total health services	<u>58,906</u>	<u>645</u>	<u>59,551</u>	<u>59,551</u>	<u>-</u>
Improvement of instructional services:					
Purchased professional - educational services	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 of technology coordinators	15,889	-	15,889	9,435	6,454
Purchased professional - technical services	200,000	-	200,000	-	200,000
Total educational media services/school library	<u>215,889</u>	<u>-</u>	<u>215,889</u>	<u>9,435</u>	<u>206,454</u>
Instruction staff training services:					
Supplies and materials	1,131	-	1,131	1,131	-
Total instruction staff training services	<u>1,131</u>	<u>-</u>	<u>1,131</u>	<u>1,131</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	145,946	4,213	150,159	150,158	1
Salaries of secretarial and clerical assistants	201,306	-	201,306	191,050	10,256
Other professional and technical services	29,823	-	29,823	10,070	19,753
Other purchased services (400-500 series)	1,337	-	1,337	953	384
Supplies and materials	27,141	-	27,141	23,192	3,949
Total support services - school administration	<u>405,553</u>	<u>4,213</u>	<u>409,766</u>	<u>375,423</u>	<u>34,343</u>
Security:					
Salaries	170,265	97,072	267,337	267,337	-
Total security	<u>170,265</u>	<u>97,072</u>	<u>267,337</u>	<u>267,337</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	976,400	37,591	1,013,991	1,013,991	-
Total unallocated employee benefits	<u>976,400</u>	<u>37,591</u>	<u>1,013,991</u>	<u>1,013,991</u>	<u>-</u>
Total undistributed expenditures	<u>1,931,174</u>	<u>139,521</u>	<u>2,070,695</u>	<u>1,798,846</u>	<u>271,849</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,105,044</u>	<u>-</u>	<u>4,105,044</u>	<u>3,663,907</u>	<u>441,137</u>
District-wide school based expenditures	<u>4,105,044</u>	<u>-</u>	<u>4,105,044</u>	<u>3,663,907</u>	<u>441,137</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	3,969,382	-	3,969,382	3,665,877	303,505
Total other financing sources	<u>3,969,382</u>	<u>-</u>	<u>3,969,382</u>	<u>3,665,877</u>	<u>303,505</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(135,662)	-	(135,662)	1,970	(137,632)
Fund balances, July 1	<u>135,662</u>	<u>-</u>	<u>135,662</u>	<u>135,662</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,632</u>	<u>\$ (137,632)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Washington					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 190,128	\$ (138,958)	\$ 51,170	\$ 50,800	\$ 370
Grades 1-5	1,161,066	310,481	1,471,547	1,455,510	16,037
Grades 6-8	696,150	(112,000)	584,150	577,795	6,355
Total regular programs - instruction	<u>2,047,344</u>	<u>59,523</u>	<u>2,106,867</u>	<u>2,084,105</u>	<u>22,762</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	87,720	(31,392)	56,328	56,328	-
General supplies	99,197	41,162	140,359	120,554	19,805
Textbooks	2,251	338	2,589	2,589	-
Total regular programs - undistributed instruction	<u>189,168</u>	<u>10,108</u>	<u>199,276</u>	<u>179,471</u>	<u>19,805</u>
Total regular programs	<u>2,236,512</u>	<u>69,631</u>	<u>2,306,143</u>	<u>2,263,576</u>	<u>42,567</u>
Multiple disabilities:					
Salaries of teachers	59,466	(58,345)	1,121	1,121	-
Other salaries for instruction	164,390	(40,000)	124,390	121,979	2,411
General supplies	9,500	(3,000)	6,500	6,004	496
Total multiple disabilities	<u>233,356</u>	<u>(101,345)</u>	<u>132,011</u>	<u>129,104</u>	<u>2,907</u>
Resource room/resource center:					
Salaries of teachers	508,011	(91,000)	417,011	414,201	2,810
General supplies	10,096	(3,500)	6,596	3,048	3,548
Total resource room/resource center	<u>518,107</u>	<u>(94,500)</u>	<u>423,607</u>	<u>417,249</u>	<u>6,358</u>
Total special education - instruction	<u>751,463</u>	<u>(195,845)</u>	<u>555,618</u>	<u>546,353</u>	<u>9,265</u>
Bilingual education:					
Salaries of teachers	1,343,800	29,420	1,373,220	1,373,220	-
Other salaries for instruction	136,213	50,405	186,618	186,618	-
Purchased professional - technical services	10,300	-	10,300	1,910	8,390
General supplies	81,650	(35,000)	46,650	43,373	3,277
Textbooks	4,000	-	4,000	1,222	2,778
Total bilingual education	<u>1,575,963</u>	<u>44,825</u>	<u>1,620,788</u>	<u>1,606,343</u>	<u>14,445</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other Objects	4,000	-	4,000	-	4,000
Before/after school programs:					
Salaries of teachers	78,528	-	78,528	41,588	36,940
Other salaries for instruction	71,280	24,408	95,688	95,688	-
Purchased professional and technical services	4,880	-	4,880	-	4,880
Total other instructional	<u>158,688</u>	<u>24,408</u>	<u>183,096</u>	<u>137,276</u>	<u>45,820</u>
Total - instruction	<u>4,722,626</u>	<u>(56,981)</u>	<u>4,665,645</u>	<u>4,553,548</u>	<u>112,097</u>
Attendance and social work services:					
Salaries	78,279	56,765	135,044	135,044	-
Family/parent liaison salary	49,572	5,663	55,235	55,235	-
Total attendance and social work services	<u>127,851</u>	<u>62,428</u>	<u>190,279</u>	<u>190,279</u>	<u>-</u>
Health services:					
Salaries	26,382	1,602	27,984	27,984	-
Salaries of social services coordinators	113,855	3,855	117,710	105,425	12,285
Supplies and materials	900	592	1,492	1,492	-
Total health services	<u>141,137</u>	<u>6,049</u>	<u>147,186</u>	<u>134,901</u>	<u>12,285</u>
Improvement of instructional services:					
Purchased professional - educational services	50,000	-	50,000	-	50,000
Supplies and materials	66,938	(22,537)	44,401	23,258	21,143
Total improvement of instructional services	<u>116,938</u>	<u>(22,537)</u>	<u>94,401</u>	<u>23,258</u>	<u>71,143</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Washington					
Educational media services/school library:					
Salaries	\$ 114,669	\$ 3,528	\$ 118,197	\$ 118,197	\$ -
Salaries of technology coordinators	20,182	268	20,450	20,450	-
Purchased professional - technical services	220,748	(106,537)	114,211	13,161	101,050
Other purchased services (400-500 series)	12,686	(1,327)	11,359	4,436	6,923
Supplies and materials	165,797	-	165,797	156,246	9,551
Total educational media services/school library	<u>534,082</u>	<u>(104,068)</u>	<u>430,014</u>	<u>312,490</u>	<u>117,524</u>
Support services - school administration:					
Salaries of principals/assistant principals	242,603	5,783	248,386	248,386	-
Salaries of secretarial and clerical assistants	138,414	24,578	162,992	162,992	-
Supplies and materials	21,680	-	21,680	21,483	197
Total support services - school administration	<u>402,697</u>	<u>30,361</u>	<u>433,058</u>	<u>432,861</u>	<u>197</u>
Security:					
Salaries	177,358	7,232	184,590	184,590	-
General supplies	2,438	-	2,438	1,940	498
Total security	<u>179,796</u>	<u>7,232</u>	<u>187,028</u>	<u>186,530</u>	<u>498</u>
Unallocated employee benefits:					
Health benefits	1,803,845	77,516	1,881,361	1,881,361	-
Total unallocated employee benefits	<u>1,803,845</u>	<u>77,516</u>	<u>1,881,361</u>	<u>1,881,361</u>	<u>-</u>
Total undistributed expenditures	<u>3,306,346</u>	<u>56,981</u>	<u>3,363,327</u>	<u>3,161,680</u>	<u>201,647</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,028,972</u>	<u>-</u>	<u>8,028,972</u>	<u>7,715,228</u>	<u>313,744</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	6,000	-	6,000	3,482	2,518
Total equipment	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>3,482</u>	<u>2,518</u>
TOTAL CAPITAL OUTLAY	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>3,482</u>	<u>2,518</u>
District-wide school based expenditures	<u>8,034,972</u>	<u>-</u>	<u>8,034,972</u>	<u>7,718,710</u>	<u>316,262</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	7,834,215	-	7,834,215	7,713,512	120,703
Total other financing sources	<u>7,834,215</u>	<u>-</u>	<u>7,834,215</u>	<u>7,713,512</u>	<u>120,703</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(200,757)</u>	<u>-</u>	<u>(200,757)</u>	<u>(5,198)</u>	<u>(195,559)</u>
Fund balances, July 1	<u>200,757</u>	<u>-</u>	<u>200,757</u>	<u>200,757</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,559</u>	<u>\$ (195,559)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<u>School: Roosevelt</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 356,592	\$ (26,000)	\$ 330,592	\$ 330,023	\$ 569
Grades 1-5	1,786,020	(81,492)	1,704,528	1,697,718	6,810
Grades 6-8	415,446	1,849	417,295	399,235	18,060
Total regular programs - instruction	<u>2,558,058</u>	<u>(105,643)</u>	<u>2,452,415</u>	<u>2,426,976</u>	<u>25,439</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	109,635	43,331	152,966	152,028	938
Purchased professional - technical services	18,565	-	18,565	12,376	6,189
General supplies	177,871	489	178,360	140,811	37,549
Textbooks	3,000	-	3,000	-	3,000
Other objects	2,000	-	2,000	1,125	875
Total regular programs - undistributed instruction	<u>311,071</u>	<u>43,820</u>	<u>354,891</u>	<u>306,340</u>	<u>48,551</u>
Total regular programs	<u>2,869,129</u>	<u>(61,823)</u>	<u>2,807,306</u>	<u>2,733,316</u>	<u>73,990</u>
Multiple disabilities:					
Salaries of teachers	397,188	18,292	415,480	415,480	-
Other salaries for instruction	55,142	2,946	58,088	58,088	-
Purchased professional - technical services	500	-	500	500	-
General supplies	11,050	-	11,050	8,057	2,993
Total multiple disabilities	<u>463,880</u>	<u>21,238</u>	<u>485,118</u>	<u>482,125</u>	<u>2,993</u>
Resource room/resource center:					
Salaries of teachers	178,041	57,436	235,477	235,477	-
Purchased professional - technical services	350	-	350	350	-
General supplies	4,200	-	4,200	2,045	2,155
Total resource room/resource center	<u>182,591</u>	<u>57,436</u>	<u>240,027</u>	<u>237,872</u>	<u>2,155</u>
Total special education - instruction	<u>646,471</u>	<u>78,674</u>	<u>725,145</u>	<u>719,997</u>	<u>5,148</u>
Bilingual education:					
Salaries of teachers	768,693	-	768,693	735,187	33,506
Other salaries for instruction	137,772	8,277	146,049	139,464	6,585
Purchased professional - technical services	18,474	-	18,474	7,952	10,522
General supplies	114,672	1	114,673	33,008	81,665
Textbooks	17,720	-	17,720	-	17,720
Total bilingual education	<u>1,057,331</u>	<u>8,278</u>	<u>1,065,609</u>	<u>915,611</u>	<u>149,998</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	45,912	-	45,912	45,109	803
Other salaries for instruction	69,212	684	69,896	68,125	1,771
Total other instructional	<u>115,124</u>	<u>684</u>	<u>115,808</u>	<u>113,234</u>	<u>2,574</u>
Total - instruction	<u>4,688,055</u>	<u>25,813</u>	<u>4,713,868</u>	<u>4,482,158</u>	<u>231,710</u>
Attendance and social work services:					
Salaries	125,664	6,412	132,076	132,076	-
Salaries of family support team	107,384	9,894	117,278	117,278	-
Family/parent liaison salary	46,928	2,023	48,951	48,951	-
Other purchased services (400-500 series)	400	-	400	360	40
Supplies and materials	750	-	750	420	330
Other objects	250	-	250	-	250
Total attendance and social work services	<u>281,376</u>	<u>18,329</u>	<u>299,705</u>	<u>299,085</u>	<u>620</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Roosevelt					
Health services:					
Salaries	\$ 82,580	\$ 8,986	\$ 91,566	\$ 91,566	\$ -
Supplies and materials	2,250	-	2,250	1,253	997
Total health services	<u>84,830</u>	<u>8,986</u>	<u>93,816</u>	<u>92,819</u>	<u>997</u>
Other support services - students-regular:					
Purchased professional - educational services	4,500	-	4,500	2,615	1,885
Supplies and materials	1,125	-	1,125	-	1,125
Total other support services - students-regular	<u>5,625</u>	<u>-</u>	<u>5,625</u>	<u>2,615</u>	<u>3,010</u>
Improvement of instructional services:					
Purchased professional - educational services	50,000	-	50,000	-	50,000
Supplies and materials	10,000	-	10,000	-	10,000
Total improvement of instructional services	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Educational media services/school library:					
Salaries	112,812	(99,037)	13,775	1,092	12,683
Salaries of technology coordinators	24,569	16,256	40,825	40,825	-
Purchased professional - technical services	228,489	(118,079)	110,410	9,600	100,810
Supplies and materials	231,102	(14,008)	217,094	196,039	21,055
Total educational media services/school library	<u>596,972</u>	<u>(214,868)</u>	<u>382,104</u>	<u>247,556</u>	<u>134,548</u>
Instruction staff training services:					
Other purchased professional services - educational	2,798	-	2,798	298	2,500
Other purchased professional services - technical	3,285	-	3,285	-	3,285
Total instruction staff training services	<u>6,083</u>	<u>-</u>	<u>6,083</u>	<u>298</u>	<u>5,785</u>
Support services - school administration:					
Salaries of principals/assistant principals	395,110	5,220	400,330	398,552	1,778
Salaries of secretarial and clerical assistants	86,382	75,759	162,141	162,141	-
Supplies and materials	23,677	-	23,677	16,212	7,465
Other objects	507	-	507	-	507
Total support services - school administration	<u>505,676</u>	<u>80,979</u>	<u>586,655</u>	<u>576,905</u>	<u>9,750</u>
Security:					
Salaries	195,551	7,137	202,688	202,688	-
General supplies	1,100	-	1,100	-	1,100
Total security	<u>196,651</u>	<u>7,137</u>	<u>203,788</u>	<u>202,688</u>	<u>1,100</u>
Unallocated employee benefits:					
Health benefits	1,757,945	73,624	1,831,569	1,831,569	-
Total unallocated employee benefits	<u>1,757,945</u>	<u>73,624</u>	<u>1,831,569</u>	<u>1,831,569</u>	<u>-</u>
Total undistributed expenditures	<u>3,495,158</u>	<u>(25,813)</u>	<u>3,469,345</u>	<u>3,253,535</u>	<u>215,810</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,183,213</u>	<u>-</u>	<u>8,183,213</u>	<u>7,735,693</u>	<u>447,520</u>
District-wide school based expenditures	<u>8,183,213</u>	<u>-</u>	<u>8,183,213</u>	<u>7,735,693</u>	<u>447,520</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	7,932,790	-	7,932,790	7,768,781	164,009
Total other financing sources	<u>7,932,790</u>	<u>-</u>	<u>7,932,790</u>	<u>7,768,781</u>	<u>164,009</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(250,423)	-	(250,423)	33,088	(283,511)
Fund balances, July 1	<u>250,423</u>	<u>-</u>	<u>250,423</u>	<u>250,423</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283,511</u>	<u>\$ (283,511)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<u>School: Jose Marti Freshman Academy</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 2,317,326	\$ 57,358	\$ 2,374,684	\$ 2,365,144	\$ 9,540
Total regular programs - instruction	<u>2,317,326</u>	<u>57,358</u>	<u>2,374,684</u>	<u>2,365,144</u>	<u>9,540</u>
Regular programs - undistributed instruction:					
Purchased professional - technical services	14,000	-	14,000	-	14,000
General supplies	119,843	(10,538)	109,305	50,957	58,348
Textbooks	16,700	-	16,700	-	16,700
Other objects	6,000	-	6,000	-	6,000
Total regular programs - undistributed instruction	<u>156,543</u>	<u>(10,538)</u>	<u>146,005</u>	<u>50,957</u>	<u>95,048</u>
Total regular programs	<u>2,473,869</u>	<u>46,820</u>	<u>2,520,689</u>	<u>2,416,101</u>	<u>104,588</u>
Learning/language disabilities:					
Salaries of teachers	208,463	(26,000)	182,463	171,780	10,683
General supplies	10,865	-	10,865	6,271	4,594
Total learning/language disabilities	<u>219,328</u>	<u>(26,000)</u>	<u>193,328</u>	<u>178,051</u>	<u>15,277</u>
Resource room/resource center:					
Salaries of teachers	831,479	(102,653)	728,826	728,826	-
General supplies	3,800	-	3,800	510	3,290
Textbooks	950	-	950	-	950
Total resource room/resource center	<u>836,229</u>	<u>(102,653)</u>	<u>733,576</u>	<u>729,336</u>	<u>4,240</u>
Total special education - instruction	<u>1,055,557</u>	<u>(128,653)</u>	<u>926,904</u>	<u>907,387</u>	<u>19,517</u>
Bilingual education:					
Salaries of teachers	328,326	233,814	562,140	562,140	-
General supplies	20,390	-	20,390	11,194	9,196
Textbooks	2,900	-	2,900	-	2,900
Total bilingual education	<u>351,616</u>	<u>233,814</u>	<u>585,430</u>	<u>573,334</u>	<u>12,096</u>
Other instructional:					
School-sponsored athletics:					
Salaries of teachers	5,000	-	5,000	-	5,000
Before/after school programs:					
Salaries of teachers	60,000	-	60,000	47,961	12,039
Other salaries for instruction	55,000	-	55,000	21,078	33,922
Purchased professional and technical services	10,798	-	10,798	158	10,640
Other supplemental/at-risk programs:					
Salaries of teachers	7,420	-	7,420	2,945	4,475
Total other instructional	<u>138,218</u>	<u>-</u>	<u>138,218</u>	<u>72,142</u>	<u>66,076</u>
Total - instruction	<u>4,019,260</u>	<u>151,981</u>	<u>4,171,241</u>	<u>3,968,964</u>	<u>202,277</u>
Attendance and social work services:					
Salaries	44,656	(16,431)	28,225	26,950	1,275
Family/parent liaison salary	41,519	2,895	44,414	34,199	10,215
Total attendance and social work services	<u>86,175</u>	<u>(13,536)</u>	<u>72,639</u>	<u>61,149</u>	<u>11,490</u>
Health services:					
Salaries	238,457	10,609	249,066	237,773	11,293
Supplies and materials	2,850	-	2,850	2,725	125
Total health services	<u>241,307</u>	<u>10,609</u>	<u>251,916</u>	<u>240,498</u>	<u>11,418</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, 2013**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Jose Marti Freshman Academy					
Other support services - students-regular:					
Salaries of other professional staff	\$ 128,119	\$ 887	\$ 129,006	\$ 129,006	\$ -
Total other support services - students-regular	<u>128,119</u>	<u>887</u>	<u>129,006</u>	<u>129,006</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	50,706	1,551	52,257	52,257	-
Purchased professional - educational services	25,450	-	25,450	450	25,000
Total improvement of instructional services	<u>76,156</u>	<u>1,551</u>	<u>77,707</u>	<u>52,707</u>	<u>25,000</u>
Educational media services/school library:					
Salaries	69,090	1,935	71,025	71,025	-
Salaries of technology coordinators	25,808	(25,808)	-	-	-
Purchased professional - technical services	222,745	(100,000)	122,745	18,859	103,886
Supplies and materials	89,626	(38,572)	51,054	49,805	1,249
Total educational media services/school library	<u>407,269</u>	<u>(162,445)</u>	<u>244,824</u>	<u>139,689</u>	<u>105,135</u>
Instruction staff training services:					
Other purchased professional services - technical	475	-	475	215	260
Total instruction staff training services	<u>475</u>	<u>-</u>	<u>475</u>	<u>215</u>	<u>260</u>
Support services - school administration:					
Salaries of principals/assistant principals	247,631	4,828	252,459	252,459	-
Salaries of secretarial and clerical assistants	107,385	3,547	110,932	110,481	451
Other professional and technical services	12,532	-	12,532	2,750	9,782
Supplies and materials	18,755	-	18,755	16,499	2,256
Total support services - school administration	<u>386,303</u>	<u>8,375</u>	<u>394,678</u>	<u>382,189</u>	<u>12,489</u>
Security:					
Salaries	339,250	(50,265)	288,985	288,985	-
General supplies	90	-	90	90	-
Total security	<u>339,340</u>	<u>(50,265)</u>	<u>289,075</u>	<u>289,075</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,508,975	52,843	1,561,818	1,561,818	-
Total unallocated employee benefits	<u>1,508,975</u>	<u>52,843</u>	<u>1,561,818</u>	<u>1,561,818</u>	<u>-</u>
Total undistributed expenditures	<u>3,174,119</u>	<u>(151,981)</u>	<u>3,022,138</u>	<u>2,856,346</u>	<u>165,792</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,193,379</u>	<u>-</u>	<u>7,193,379</u>	<u>6,825,310</u>	<u>368,069</u>
District-wide school based expenditures	<u>7,193,379</u>	<u>-</u>	<u>7,193,379</u>	<u>6,825,310</u>	<u>368,069</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	7,071,993	-	7,071,993	6,855,198	216,795
Total other financing sources	<u>7,071,993</u>	<u>-</u>	<u>7,071,993</u>	<u>6,855,198</u>	<u>216,795</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(121,386)</u>	<u>-</u>	<u>(121,386)</u>	<u>29,888</u>	<u>(151,274)</u>
Fund balances, July 1	<u>121,386</u>	<u>-</u>	<u>121,386</u>	<u>121,386</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,274</u>	<u>\$ (151,274)</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Woodrow Wilson					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 762,206	\$ 101,958	\$ 864,164	\$ 863,583	\$ 581
Grades 6-8	645,100	(23,212)	621,888	612,842	9,046
Total regular programs - instruction	<u>1,407,306</u>	<u>78,746</u>	<u>1,486,052</u>	<u>1,476,425</u>	<u>9,627</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	203,062	5,596	208,658	107,126	101,532
Purchased professional - educational services	4,000	-	4,000	-	4,000
Other purchased services (400-500 series)	21,308	-	21,308	19,328	1,980
General supplies	153,378	-	153,378	116,675	36,703
Textbooks	4,000	-	4,000	3,515	485
Total regular programs - undistributed instruction	<u>385,748</u>	<u>5,596</u>	<u>391,344</u>	<u>246,644</u>	<u>144,700</u>
Total regular programs	<u>1,793,054</u>	<u>84,342</u>	<u>1,877,396</u>	<u>1,723,069</u>	<u>154,327</u>
Resource room/resource center:					
Salaries of teachers	137,955	-	137,955	135,841	2,114
Other salaries for instruction	40,505	1,515	42,020	42,020	-
General supplies	3,922	-	3,922	1,590	2,332
Total resource room/resource center	<u>182,382</u>	<u>1,515</u>	<u>183,897</u>	<u>179,451</u>	<u>4,446</u>
Total special education - instruction	<u>182,382</u>	<u>1,515</u>	<u>183,897</u>	<u>179,451</u>	<u>4,446</u>
Basic skills/remedial:					
Salaries of teachers	121,660	(121,660)	-	-	-
General supplies	3,000	-	3,000	2,968	32
Total basic skills/remedial	<u>124,660</u>	<u>(121,660)</u>	<u>3,000</u>	<u>2,968</u>	<u>32</u>
Other instructional:					
School-sponsored cocurricular activities:					
Supplies and materials	600	-	600	-	600
Before/after school programs:					
Salaries of teachers	51,380	-	51,380	32,346	19,034
Other salaries for instruction	57,024	-	57,024	34,516	22,508
Other supplemental/at-risk programs:					
Salaries of teachers	13,660	-	13,660	12,944	716
Total other instructional	<u>122,664</u>	<u>-</u>	<u>122,664</u>	<u>79,806</u>	<u>42,858</u>
Total - instruction	<u>2,222,760</u>	<u>(35,803)</u>	<u>2,186,957</u>	<u>1,985,294</u>	<u>201,663</u>
Attendance and social work services:					
Salaries	37,765	57,211	94,976	94,976	-
Salaries of family support team	37,946	-	37,946	6,910	31,036
Supplies and materials	1,000	-	1,000	-	1,000
Total attendance and social work services	<u>76,711</u>	<u>57,211</u>	<u>133,922</u>	<u>101,886</u>	<u>32,036</u>
Health services:					
Supplies and materials	13,597	-	13,597	9,117	4,480
Total health services	<u>13,597</u>	<u>-</u>	<u>13,597</u>	<u>9,117</u>	<u>4,480</u>
Other support services - students-regular:					
Salaries of other professional staff	56,996	(19,071)	37,925	4,356	33,569
Supplies and materials	3,668	-	3,668	2,007	1,661
Total other support services - students-regular	<u>60,664</u>	<u>(19,071)</u>	<u>41,593</u>	<u>6,363</u>	<u>35,230</u>
Improvement of instructional services:					
Purchased professional - educational services	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>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Woodrow Wilson					
Educational media services/school library:					
Salaries	\$ 57,012	\$ 3,696	\$ 60,708	\$ 60,708	\$ -
Salaries of technology coordinators	7,304	-	7,304	4,331	2,973
Purchased professional - technical services	16,674	-	16,674	6,673	10,001
Supplies and materials	5,000	-	5,000	4,283	717
Total educational media services/school library	<u>85,990</u>	<u>3,696</u>	<u>89,686</u>	<u>75,995</u>	<u>13,691</u>
Instruction staff training services:					
Other purchased professional services - educational	1,250	-	1,250	-	1,250
Other purchased professional services - technical	3,430	-	3,430	430	3,000
Total instruction staff training services	<u>4,680</u>	<u>-</u>	<u>4,680</u>	<u>430</u>	<u>4,250</u>
Support services - school administration:					
Salaries of principals/assistant principals	406,946	(51,003)	355,943	265,069	90,874
Salaries of secretarial and clerical assistants	183,963	5,552	189,515	189,514	1
Other professional and technical services	600	-	600	-	600
Supplies and materials	5,748	-	5,748	5,270	478
Other objects	19,158	-	19,158	18,448	710
Total support services - school administration	<u>616,415</u>	<u>(45,451)</u>	<u>570,964</u>	<u>478,301</u>	<u>92,663</u>
Security:					
Salaries	163,531	9,912	173,443	165,479	7,964
Total security	<u>163,531</u>	<u>9,912</u>	<u>173,443</u>	<u>165,479</u>	<u>7,964</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,625	-	12,625	-	12,625
Total student transportation services	<u>12,625</u>	<u>-</u>	<u>12,625</u>	<u>-</u>	<u>12,625</u>
Unallocated employee benefits:					
Health benefits	781,125	29,506	810,631	810,631	-
Total unallocated employee benefits	<u>781,125</u>	<u>29,506</u>	<u>810,631</u>	<u>810,631</u>	<u>-</u>
Total undistributed expenditures	<u>1,840,338</u>	<u>35,803</u>	<u>1,876,141</u>	<u>1,648,202</u>	<u>227,939</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,063,098</u>	<u>-</u>	<u>4,063,098</u>	<u>3,633,496</u>	<u>429,602</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	48,000	-	48,000	-	48,000
Total equipment	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>-</u>	<u>48,000</u>
TOTAL CAPITAL OUTLAY	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>-</u>	<u>48,000</u>
District-wide school based expenditures	<u>4,111,098</u>	<u>-</u>	<u>4,111,098</u>	<u>3,633,496</u>	<u>477,602</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	4,056,822	-	4,056,822	3,623,912	432,910
Total other financing sources	<u>4,056,822</u>	<u>-</u>	<u>4,056,822</u>	<u>3,623,912</u>	<u>432,910</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(54,276)	-	(54,276)	(9,584)	(44,692)
Fund balances, July 1	<u>54,276</u>	<u>-</u>	<u>54,276</u>	<u>54,276</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,692</u>	<u>\$ (44,692)</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<u>School: Veteran's Memorial School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 121,227	\$ 223	\$ 121,450	\$ 121,450	\$ -
Grades 1-5	1,561,090	(67,913)	1,493,177	1,491,208	1,969
Total regular programs - instruction	<u>1,682,317</u>	<u>(67,690)</u>	<u>1,614,627</u>	<u>1,612,658</u>	<u>1,969</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	79,712	3,362	83,074	73,836	9,238
Purchased professional - educational services	12,756	-	12,756	1,630	11,126
Other purchased services (400-500 series)	1,500	-	1,500	-	1,500
General supplies	161,407	(8,735)	152,672	101,470	51,202
Textbooks	11,500	-	11,500	6,788	4,712
Total regular programs - undistributed instruction	<u>266,875</u>	<u>(5,373)</u>	<u>261,502</u>	<u>183,724</u>	<u>77,778</u>
Total regular programs	<u>1,949,192</u>	<u>(73,063)</u>	<u>1,876,129</u>	<u>1,796,382</u>	<u>79,747</u>
Learning/language disabilities:					
Salaries of teachers	54,060	240	54,300	54,300	-
Other salaries for instruction	27,787	-	27,787	24,684	3,103
General supplies	2,832	-	2,832	2,755	77
Total learning/language disabilities	<u>84,679</u>	<u>240</u>	<u>84,919</u>	<u>81,739</u>	<u>3,180</u>
Resource room/resource center:					
Salaries of teachers	271,524	10,436	281,960	281,960	-
General supplies	3,234	-	3,234	3,170	64
Total resource room/resource center	<u>274,758</u>	<u>10,436</u>	<u>285,194</u>	<u>285,130</u>	<u>64</u>
Total special education - instruction	<u>359,437</u>	<u>10,676</u>	<u>370,113</u>	<u>366,869</u>	<u>3,244</u>
Bilingual education:					
Salaries of teachers	164,271	-	164,271	159,375	4,896
General supplies	56,339	-	56,339	54,922	1,417
Total bilingual education	<u>220,610</u>	<u>-</u>	<u>220,610</u>	<u>214,297</u>	<u>6,313</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	54,870	11,201	66,071	66,071	-
Other salaries for instruction	47,422	147	47,569	46,607	962
Purchased professional and technical services	672	-	672	566	106
Other supplemental/at-risk programs:					
Salaries of teachers	392	-	392	387	5
Other state projects:					
Salaries	22,110	-	22,110	7,000	15,110
Total other instructional	<u>125,466</u>	<u>11,348</u>	<u>136,814</u>	<u>120,631</u>	<u>16,183</u>
Total - instruction	<u>2,654,705</u>	<u>(51,039)</u>	<u>2,603,666</u>	<u>2,498,179</u>	<u>105,487</u>
Attendance and social work services:					
Salary drop out prevention officer	43,073	883	43,956	43,956	-
Family/parent liaison salary	59,018	6,789	65,807	65,807	-
Supplies and materials	1,000	-	1,000	444	556
Total attendance and social work services	<u>103,091</u>	<u>7,672</u>	<u>110,763</u>	<u>110,207</u>	<u>556</u>
Health services:					
Salaries	35,356	2,062	37,418	37,418	-
Salaries of social services coordinators	201,329	1,737	203,066	203,066	-
Supplies and materials	3,541	-	3,541	2,728	813
Total health services	<u>240,226</u>	<u>3,799</u>	<u>244,025</u>	<u>243,212</u>	<u>813</u>
Other support services - students-regular:					
Salaries of other professional staff	85,170	1,950	87,120	82,764	4,356
Total other support services - students-regular	<u>85,170</u>	<u>1,950</u>	<u>87,120</u>	<u>82,764</u>	<u>4,356</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, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Veteran's Memorial School					
Improvement of instructional services:					
Purchased professional - educational services	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Supplies and materials	12,000	-	12,000	10,321	1,679
Total improvement of instructional services	37,000	-	37,000	10,321	26,679
Educational media services/school library:					
Salaries of technology coordinators	15,889	-	15,889	9,435	6,454
Purchased professional - technical services	215,921	(104,486)	111,435	11,250	100,185
Supplies and materials	12,048	-	12,048	11,921	127
Total educational media services/school library	243,858	(104,486)	139,372	32,606	106,766
Instruction staff training services:					
Other purchased professional services - educational	2,400	-	2,400	-	2,400
Total instruction staff training services	2,400	-	2,400	-	2,400
Support services - school administration:					
Salaries of principals/assistant principals	136,697	9,336	146,033	146,033	-
Salaries of secretarial and clerical assistants	48,030	23,460	71,490	71,490	-
Other purchased services (400-500 series)	9,000	-	9,000	7,612	1,388
Supplies and materials	-	8,735	8,735	8,735	-
Other objects	3,753	-	3,753	2,852	901
Total support services - school administration	197,480	41,531	239,011	236,722	2,289
Security:					
Salaries	127,629	56,184	183,813	183,813	-
Total security	127,629	56,184	183,813	183,813	-
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,040	-	3,040	-	3,040
Total student transportation services	3,040	-	3,040	-	3,040
Unallocated employee benefits:					
Health benefits	1,032,900	44,389	1,077,289	1,077,289	-
Total unallocated employee benefits	1,032,900	44,389	1,077,289	1,077,289	-
Total undistributed expenditures	2,072,794	51,039	2,123,833	1,976,934	146,899
TOTAL EXPENDITURES - CURRENT EXPENSE	4,727,499	-	4,727,499	4,475,113	252,386
District-wide school based expenditures	4,727,499	-	4,727,499	4,475,113	252,386
Other financing sources:					
Transfers in - contribution to school based budgeting	4,603,516	-	4,603,516	4,504,885	98,631
Total other financing sources	4,603,516	-	4,603,516	4,504,885	98,631
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(123,983)	-	(123,983)	29,772	(153,755)
Fund balances, July 1	123,983	-	123,983	123,983	-
Fund balances, June 30	\$ -	\$ -	\$ -	\$ 153,755	\$ (153,755)

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

	<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	\$ 323,825	\$ 6,175	\$ 330,000	\$ 319,270	\$ 10,730
Other salaries for instruction:					
Preschool/kindergarten	165,364	(23,480)	141,884	102,054	39,830
Total regular programs - instruction	<u>489,189</u>	<u>(17,305)</u>	<u>471,884</u>	<u>421,324</u>	<u>50,560</u>
Regular programs - undistributed instruction:					
General supplies	61,600	-	61,600	240	61,360
Total regular programs - undistributed instruction	<u>61,600</u>	<u>-</u>	<u>61,600</u>	<u>240</u>	<u>61,360</u>
Total regular programs	<u>550,789</u>	<u>(17,305)</u>	<u>533,484</u>	<u>421,564</u>	<u>111,920</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	58,000	-	58,000	37,182	20,818
Other salaries for instruction	26,400	1,343	27,743	27,743	-
Total other instructional	<u>84,400</u>	<u>1,343</u>	<u>85,743</u>	<u>64,925</u>	<u>20,818</u>
Total - instruction	<u>635,189</u>	<u>(15,962)</u>	<u>619,227</u>	<u>486,489</u>	<u>132,738</u>
Health services:					
Salaries	70,317	-	70,317	-	70,317
Salaries of social services coordinators	65,233	-	65,233	56,078	9,155
Supplies and materials	4,000	-	4,000	-	4,000
Total health services	<u>139,550</u>	<u>-</u>	<u>139,550</u>	<u>56,078</u>	<u>83,472</u>
Other support services - students-regular:					
Supplies and materials	1,500	-	1,500	-	1,500
Total other support services - students-regular	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	57,078	-	57,078	32,775	24,303
Salaries of other professional staff	54,101	-	54,101	-	54,101
Purchased professional - educational services	9,000	-	9,000	-	9,000
Supplies and materials	1,000	-	1,000	-	1,000
Total improvement of instructional services	<u>121,179</u>	<u>-</u>	<u>121,179</u>	<u>32,775</u>	<u>88,404</u>
Educational media services/school library:					
Salaries	55,180	-	55,180	-	55,180
Salaries of technology coordinators	15,889	-	15,889	9,436	6,453
Total educational media services/school library	<u>71,069</u>	<u>-</u>	<u>71,069</u>	<u>9,436</u>	<u>61,633</u>
Security:					
Salaries	140,561	5,297	145,858	145,857	1
Total security	<u>140,561</u>	<u>5,297</u>	<u>145,858</u>	<u>145,857</u>	<u>1</u>
Unallocated employee benefits:					
Health benefits	351,150	10,665	361,815	361,815	-
Total unallocated employee benefits	<u>351,150</u>	<u>10,665</u>	<u>361,815</u>	<u>361,815</u>	<u>-</u>
Total undistributed expenditures	<u>825,009</u>	<u>15,962</u>	<u>840,971</u>	<u>605,961</u>	<u>235,010</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>1,460,198</u>	<u>-</u>	<u>1,460,198</u>	<u>1,092,450</u>	<u>367,748</u>
District-wide school based expenditures	<u>1,460,198</u>	<u>-</u>	<u>1,460,198</u>	<u>1,092,450</u>	<u>367,748</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, 2013**

	<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>					
Other financing sources:					
Transfers in - contribution to school based budgeting	\$ 1,460,198	\$ -	\$ 1,460,198	\$ 1,093,410	\$ 366,788
Total other financing sources	<u>1,460,198</u>	<u>-</u>	<u>1,460,198</u>	<u>1,093,410</u>	<u>366,788</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	960	(960)
Fund balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 960</u>	<u>\$ (960)</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Union City High School					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 9,507,757	\$ (347,511)	\$ 9,160,246	\$ 9,114,986	\$ 45,260
Total regular programs - instruction	<u>9,507,757</u>	<u>(347,511)</u>	<u>9,160,246</u>	<u>9,114,986</u>	<u>45,260</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	35,537	-	35,537	35,272	265
Purchased professional - technical services	46	-	46	-	46
Other purchased services (400-500 series)	17,060	-	17,060	6,969	10,091
General supplies	247,466	-	247,466	223,456	24,010
Textbooks	117,000	-	117,000	111,799	5,201
Total regular programs - undistributed instruction	<u>417,109</u>	<u>-</u>	<u>417,109</u>	<u>377,496</u>	<u>39,613</u>
Total regular programs	<u>9,924,866</u>	<u>(347,511)</u>	<u>9,577,355</u>	<u>9,492,482</u>	<u>84,873</u>
Cognitive - moderate:					
Salaries of teachers	96,023	12,557	108,580	108,580	-
General supplies	7,342	-	7,342	4,276	3,066
Total cognitive - moderate	<u>103,365</u>	<u>12,557</u>	<u>115,922</u>	<u>112,856</u>	<u>3,066</u>
Multiple disabilities:					
Salaries of teachers	75,684	2,036	77,720	77,720	-
Other salaries for instruction	40,505	1,515	42,020	42,020	-
General supplies	4,818	-	4,818	3,800	1,018
Total multiple disabilities	<u>121,007</u>	<u>3,551</u>	<u>124,558</u>	<u>123,540</u>	<u>1,018</u>
Resource room/resource center:					
Salaries of teachers	1,469,514	-	1,469,514	1,419,637	49,877
General supplies	18,231	-	18,231	16,719	1,512
Textbooks	13,950	-	13,950	13,811	139
Total resource room/resource center	<u>1,501,695</u>	<u>-</u>	<u>1,501,695</u>	<u>1,450,167</u>	<u>51,528</u>
Autism:					
Salaries of teachers	54,366	2,034	56,400	56,400	-
General supplies	10,000	-	10,000	4,609	5,391
Total autism	<u>64,366</u>	<u>2,034</u>	<u>66,400</u>	<u>61,009</u>	<u>5,391</u>
Total special education - instruction	<u>1,790,433</u>	<u>18,142</u>	<u>1,808,575</u>	<u>1,747,572</u>	<u>61,003</u>
Bilingual education:					
Salaries of teachers	1,004,507	63,491	1,067,998	1,067,998	-
Other salaries for instruction	79,944	-	79,944	55,620	24,324
Other purchased services (400-500 series)	10,000	-	10,000	4,802	5,198
General supplies	61,839	-	61,839	57,619	4,220
Textbooks	29,860	-	29,860	28,230	1,630
Other objects	731	-	731	699	32
Total bilingual education	<u>1,186,881</u>	<u>63,491</u>	<u>1,250,372</u>	<u>1,214,968</u>	<u>35,404</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, 2013

	<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)	\$ 41,357	\$ -	\$ 41,357	\$ 41,357	\$ -
Other Objects	5,403	-	5,403	5,403	-
School-sponsored athletics:					
Purchased services (300-500 series)	20,529	-	20,529	13,216	7,313
Supplies and materials	171,500	-	171,500	109,672	61,828
Other objects	12,350	-	12,350	12,350	-
Before/after school programs:					
Salaries of teachers	79,940	24,515	104,455	104,455	-
Other salaries for instruction	61,776	-	61,776	56,865	4,911
Student assistants video productions	27,000	2,312	29,312	29,312	-
Other supplemental/at-risk programs:					
Salaries of teachers	500,000	63,368	563,368	563,368	-
Total other instructional	<u>919,855</u>	<u>90,195</u>	<u>1,010,050</u>	<u>935,998</u>	<u>74,052</u>
Total - instruction	<u>13,822,035</u>	<u>(175,683)</u>	<u>13,646,352</u>	<u>13,391,020</u>	<u>255,332</u>
Attendance and social work services:					
Salaries	32,669	-	32,669	32,400	269
Salary drop out prevention officer	65,082	-	65,082	1,209	63,873
Salaries of family support team	41,519	2,895	44,414	44,414	-
Family/parent liaison salary	69,089	342	69,431	69,431	-
Total attendance and social work services	<u>208,359</u>	<u>3,237</u>	<u>211,596</u>	<u>147,454</u>	<u>64,142</u>
Health services:					
Salaries	324,994	65,294	390,288	381,503	8,785
Salaries of social services coordinators	56,486	592	57,078	52,226	4,852
Supplies and materials	5,514	-	5,514	4,251	1,263
Total health services	<u>386,994</u>	<u>65,886</u>	<u>452,880</u>	<u>437,980</u>	<u>14,900</u>
Other support services - students-regular:					
Salaries of other professional staff	714,994	-	714,994	658,596	56,398
Salaries of secretarial and clerical assistants	82,606	5,557	88,163	88,163	-
Supplies and materials	2,363	-	2,363	321	2,042
Other objects	136	-	136	136	-
Total other support services - students-regular	<u>800,099</u>	<u>5,557</u>	<u>805,656</u>	<u>747,216</u>	<u>58,440</u>
Improvement of instructional services:					
Salaries of other professional staff	112,812	-	112,812	112,500	312
Other salaries	153,112	(61,394)	91,718	91,718	-
Purchased professional - educational services	100,000	-	100,000	-	100,000
Supplies and materials	69,740	-	69,740	38,704	31,036
Total improvement of instructional services	<u>435,664</u>	<u>(61,394)</u>	<u>374,270</u>	<u>242,922</u>	<u>131,348</u>
Educational media services/school library:					
Salaries	157,308	(84,031)	73,277	73,277	-
Salaries of technology coordinators	69,207	1,935	71,142	71,142	-
Purchased professional - technical services	428,712	(100,000)	328,712	209,611	119,101
Other purchased services (400-500 series)	15,766	-	15,766	13,399	2,367
Supplies and materials	24,213	-	24,213	23,384	829
Total educational media services/school library	<u>695,206</u>	<u>(182,096)</u>	<u>513,110</u>	<u>390,813</u>	<u>122,297</u>
Support services - school administration:					
Salaries of principals/assistant principals	828,124	(57,592)	770,532	770,532	-
Salaries of secretarial and clerical assistants	374,827	115,732	490,559	490,559	-
Other purchased services (400-500 series)	28,196	-	28,196	14,117	14,079
Supplies and materials	49,150	-	49,150	37,444	11,706
Other objects	63,768	-	63,768	38,526	25,242
Total support services - school administration	<u>1,344,065</u>	<u>58,140</u>	<u>1,402,205</u>	<u>1,351,178</u>	<u>51,027</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, 2013

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Union City High School					
Security:					
Salaries	\$ 983,829	\$ 70,441	\$ 1,054,270	\$ 1,054,270	\$ -
Total security	<u>983,829</u>	<u>70,441</u>	<u>1,054,270</u>	<u>1,054,270</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	5,045,250	215,911	5,261,161	5,261,161	-
Total unallocated employee benefits	<u>5,045,250</u>	<u>215,911</u>	<u>5,261,161</u>	<u>5,261,161</u>	<u>-</u>
Total undistributed expenditures	<u>9,899,466</u>	<u>175,682</u>	<u>10,075,148</u>	<u>9,632,994</u>	<u>442,154</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>23,721,501</u>	<u>(1)</u>	<u>23,721,500</u>	<u>23,024,014</u>	<u>697,486</u>
District-wide school based expenditures	<u>23,721,501</u>	<u>(1)</u>	<u>23,721,500</u>	<u>23,024,014</u>	<u>697,486</u>
Other financing sources:					
Transfers in - contribution to school based budgeting	23,479,022	1	23,479,021	23,094,604	384,417
Total other financing sources	<u>23,479,022</u>	<u>1</u>	<u>23,479,021</u>	<u>23,094,604</u>	<u>384,417</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(242,479)	-	(242,479)	70,590	(313,069)
Fund balances, July 1	<u>242,479</u>	<u>-</u>	<u>242,479</u>	<u>242,479</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,069</u>	<u>\$ (313,069)</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, 2013

	Total Brought Forward (Ex. E-1a)	Summer of Innovation (SOL) Mini Grant	Adult Basic Skills
REVENUES:			
Federal sources	\$ 950,164	\$ 896	\$ 652,894
State sources	27,630,470	-	-
Total revenues	<u>28,580,634</u>	<u>896</u>	<u>652,894</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,149,435	-	140,705
Other salaries for instruction	666,351	-	-
Purchased prof. & tech. services	339,548	-	-
Other purchased services (400-500 series)	168,307	-	-
General supplies	36,527	-	-
Textbooks	63,984	-	-
Other objects	17,079	-	6,250
Total instruction	<u>3,441,231</u>	<u>-</u>	<u>146,955</u>
Support services:			
Salaries	567,442	-	44,155
Salaries of supervisors of instruction	336,365	-	-
Salaries of program directors	149,058	-	-
Salaries of other professional staff	658,620	-	-
Salaries of secretarial & clerical staff	126,837	-	-
Other salaries	118,256	-	-
Salaries of family/parent liaison	55,635	-	-
Salaries of facilitators and math and literacy coaches	909,553	-	-
Personal services-employee benefits	2,318,733	-	80,578
Social security contributions	10,978	-	-
Purchased educational services - Contracted Pre-K	18,836,518	-	-
Purchased professional - educational services	99,400	-	-
Other purchased professional services	509,130	-	374,422
Contracted services (other than between home and school) - grant agreements	75,500	-	-
Travel	1,569	-	-
Supplies and materials	250,347	896	6,784
Other objects	57,660	-	-
Total support services	<u>25,081,601</u>	<u>896</u>	<u>505,939</u>
Facilities acquisition and construction services:			
Instructional equipment	57,802	-	-
Total facilities acquisition and construction services	<u>57,802</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>28,580,634</u>	<u>896</u>	<u>652,894</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>28,580,634</u>	<u>896</u>	<u>652,894</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1

No Child Left Behind			I.D.E.A., Basic	Totals 2013
Title I, Part A	Title II, Part A	Title III, Part A		
\$ 5,467,020	\$ 316,321	\$ 952,542	\$ 2,932,944	\$ 11,272,781
-	-	-	-	27,630,470
<u>5,467,020</u>	<u>316,321</u>	<u>952,542</u>	<u>2,932,944</u>	<u>38,903,251</u>
-	-	-	-	2,290,140
-	-	-	-	666,351
524,261	135,286	10,845	1,253,917	2,263,857
-	-	-	-	168,307
1,440	-	50,878	-	88,845
-	-	-	-	63,984
55,930	-	-	-	79,259
<u>581,631</u>	<u>135,286</u>	<u>61,723</u>	<u>1,253,917</u>	<u>5,620,743</u>
624,652	-	97,708	1,668,844	3,002,801
-	-	-	-	336,365
-	-	-	-	149,058
-	-	-	-	658,620
-	-	-	-	126,837
-	-	-	-	118,256
-	-	-	-	55,635
-	-	-	-	909,553
26,939	45,189	94,602	-	2,566,041
-	-	-	-	10,978
-	-	-	-	18,836,518
-	46,102	-	-	145,502
-	-	-	-	883,552
-	-	-	-	75,500
-	-	-	-	1,569
491,721	61,295	34,763	10,183	855,989
-	-	-	-	57,660
<u>1,143,312</u>	<u>152,586</u>	<u>227,073</u>	<u>1,679,027</u>	<u>28,790,434</u>
-	-	-	-	57,802
-	-	-	-	57,802
<u>1,724,943</u>	<u>287,872</u>	<u>288,796</u>	<u>2,932,944</u>	<u>34,468,979</u>
(3,742,077)	(28,449)	(663,746)	-	(4,434,272)
<u>(3,742,077)</u>	<u>(28,449)</u>	<u>(663,746)</u>	<u>-</u>	<u>(4,434,272)</u>
<u>5,467,020</u>	<u>316,321</u>	<u>952,542</u>	<u>2,932,944</u>	<u>38,903,251</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, 2013

	<u>Total Brought Forward (Ex. E-1b)</u>	<u>I.D.E.A., Preschool</u>	<u>P.L. 101-392 (Vocational Education) - Perkins</u>
REVENUES:			
Federal sources	\$ -	\$ 72,533	\$ 163,228
State sources	27,573,994	-	-
Total revenues	<u>\$ 27,573,994</u>	<u>72,533</u>	<u>163,228</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,149,435	-	-
Other salaries for instruction	666,351	-	-
Purchased prof. & tech. services	213,315	72,533	-
Other purchased services (400-500 series)	671	-	140,664
General supplies	36,527	-	-
Textbooks	63,984	-	-
Other objects	7,079	-	-
Total instruction	<u>3,137,362</u>	<u>72,533</u>	<u>140,664</u>
Support services:			
Salaries	-	-	-
Salaries of supervisors of instruction	279,889	-	-
Salaries of program directors	149,058	-	-
Salaries of other professional staff	658,620	-	-
Salaries of secretarial & clerical staff	126,837	-	-
Other salaries	118,256	-	-
Salaries of family/parent liaison	55,635	-	-
Salaries of facilitators and math and literacy coaches	909,553	-	-
Personal services-employee benefits	2,276,907	-	-
Social security contributions	10,978	-	-
Purchased educational services - Contracted Pre-K	18,836,518	-	-
Purchased professional - educational services	99,400	-	-
Other purchased professional services	509,130	-	-
Contracted services (other than between home and school) - grant agreements	75,500	-	-
Travel	-	-	-
Supplies and materials	214,889	-	22,564
Other objects	57,660	-	-
Total support services	<u>24,378,830</u>	<u>-</u>	<u>22,564</u>
Facilities acquisition and construction services:			
Instructional equipment	57,802	-	-
Total facilities acquisition and construction services	<u>57,802</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>27,573,994</u>	<u>72,533</u>	<u>163,228</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>27,573,994</u>	<u>72,533</u>	<u>163,228</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1a

21st Century Community Center of Learning				Total Carried Forward
2012-2013	Carryover 2011-2012	Race To The Top Phase 3 (RTTT3)	Wraparound Reimbursement	
\$ 528,712	\$ 80,131	\$ 105,560	\$ -	\$ 950,164
-	-	-	56,476	27,630,470
<u>528,712</u>	<u>80,131</u>	<u>105,560</u>	<u>56,476</u>	<u>28,580,634</u>
-	-	-	-	2,149,435
-	-	-	-	666,351
43,050	10,650	-	-	339,548
26,972	-	-	-	168,307
-	-	-	-	36,527
-	-	-	-	63,984
<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,079</u>
<u>80,022</u>	<u>10,650</u>	<u>-</u>	<u>-</u>	<u>3,441,231</u>
403,816	58,066	105,560	-	567,442
-	-	-	56,476	336,365
-	-	-	-	149,058
-	-	-	-	658,620
-	-	-	-	126,837
-	-	-	-	118,256
-	-	-	-	55,635
-	-	-	-	909,553
30,893	10,933	-	-	2,318,733
-	-	-	-	10,978
-	-	-	-	18,836,518
-	-	-	-	99,400
-	-	-	-	509,130
-	-	-	-	75,500
1,569	-	-	-	1,569
12,412	482	-	-	250,347
-	-	-	-	57,660
<u>448,690</u>	<u>69,481</u>	<u>105,560</u>	<u>56,476</u>	<u>25,081,601</u>
-	-	-	-	57,802
-	-	-	-	57,802
<u>528,712</u>	<u>80,131</u>	<u>105,560</u>	<u>56,476</u>	<u>28,580,634</u>
-	-	-	-	-
-	-	-	-	-
<u>528,712</u>	<u>80,131</u>	<u>105,560</u>	<u>56,476</u>	<u>28,580,634</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, 2013

	Total Brought Forward (Ex. E-1c)	Preschool Education Aid	N.J. Nonpublic Textbook Aid
REVENUES:			
Federal sources	\$ -	\$ -	\$ -
State sources	1,468,323	25,873,613	63,984
Total revenues	<u>1,468,323</u>	<u>25,873,613</u>	<u>63,984</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	740,188	1,409,247	-
Other salaries for instruction	-	666,351	-
Purchased prof. & tech. services	213,315	-	-
Other purchased services (400-500 series)	-	671	-
General supplies	36,527	-	-
Textbooks	-	-	63,984
Other objects	-	7,079	-
Total instruction	<u>990,030</u>	<u>2,083,348</u>	<u>63,984</u>
Support services:			
Salaries	-	-	-
Salaries of supervisors of instruction	-	279,889	-
Salaries of program directors	-	149,058	-
Salaries of other professional staff	59,278	599,342	-
Salaries of secretarial & clerical staff	-	126,837	-
Other salaries	-	118,256	-
Salaries of family/parent liaison	-	55,635	-
Salaries of facilitators and math and literacy coaches	-	909,553	-
Personal services-employee benefits	-	2,276,907	-
Social security contributions	10,978	-	-
Purchased educational services - Contracted Pre-K	-	18,836,518	-
Purchased professional - educational services	5,025	94,375	-
Other purchased professional services	338,971	2,085	-
Contracted services (other than between home and school) - grant agreements	-	75,500	-
Travel	-	-	-
Supplies and materials	6,381	208,508	-
Other objects	57,660	-	-
Total support services	<u>478,293</u>	<u>23,732,463</u>	<u>-</u>
Facilities acquisition and construction services:			
Instructional equipment	-	57,802	-
Total facilities acquisition and construction services	<u>-</u>	<u>57,802</u>	<u>-</u>
Total expenditures	<u>1,468,323</u>	<u>25,873,613</u>	<u>63,984</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>1,468,323</u>	<u>25,873,613</u>	<u>63,984</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1b

N.J. Nonpublic Nursing Services Aid	N.J. Nonpublic Handicapped Services Aid Ch. 193			Total Carried Forward
	Examination & Classification	Speech Instruction	Supplemental Instruction	
\$ -	\$ -	\$ -	\$ -	\$ -
73,945	52,073	14,374	27,682	27,573,994
<u>73,945</u>	<u>52,073</u>	<u>14,374</u>	<u>27,682</u>	<u>27,573,994</u>
-	-	-	-	2,149,435
-	-	-	-	666,351
-	-	-	-	213,315
-	-	-	-	671
-	-	-	-	36,527
-	-	-	-	63,984
-	-	-	-	7,079
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,137,362</u>
-	-	-	-	-
-	-	-	-	279,889
-	-	-	-	149,058
-	-	-	-	658,620
-	-	-	-	126,837
-	-	-	-	118,256
-	-	-	-	55,635
-	-	-	-	909,553
-	-	-	-	2,276,907
-	-	-	-	10,978
-	-	-	-	18,836,518
-	-	-	-	99,400
73,945	52,073	14,374	27,682	509,130
-	-	-	-	75,500
-	-	-	-	-
-	-	-	-	214,889
-	-	-	-	57,660
<u>73,945</u>	<u>52,073</u>	<u>14,374</u>	<u>27,682</u>	<u>24,378,830</u>
-	-	-	-	57,802
-	-	-	-	57,802
<u>73,945</u>	<u>52,073</u>	<u>14,374</u>	<u>27,682</u>	<u>27,573,994</u>
-	-	-	-	-
-	-	-	-	-
<u>73,945</u>	<u>52,073</u>	<u>14,374</u>	<u>27,682</u>	<u>27,573,994</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, 2013

	Total Brought Forward (Ex. E-1d)	N.J. Nonpublic Auxiliary Services Aid Ch. 192	
		Compensatory Education	English as a Second Language
REVENUES:			
Federal sources	\$ -	\$ -	\$ -
State sources	466,237	268,973	69,998
Total revenues	<u>466,237</u>	<u>268,973</u>	<u>69,998</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	173,505	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	213,315	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	-	-	-
Total instruction	<u>386,820</u>	<u>-</u>	<u>-</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 family/parent liaison	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	268,973	69,998
Contracted services (other than between home and school) - grant agreements	-	-	-
Travel	-	-	-
Supplies and materials	4,937	-	-
Other objects	15,202	-	-
Total support services	<u>79,417</u>	<u>268,973</u>	<u>69,998</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>466,237</u>	<u>268,973</u>	<u>69,998</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>466,237</u>	<u>268,973</u>	<u>69,998</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1c

Nonpublic Technology Initiative	EDAP	Family Friendly Center	School Based Youth - High School	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -
22,950	9,551	45,463	585,151	1,468,323
<u>22,950</u>	<u>9,551</u>	<u>45,463</u>	<u>585,151</u>	<u>1,468,323</u>
-	-	40,019	526,664	740,188
-	-	-	-	-
-	-	-	-	213,315
-	-	-	-	-
22,950	4,526	-	9,051	36,527
-	-	-	-	-
-	-	-	-	-
<u>22,950</u>	<u>4,526</u>	<u>40,019</u>	<u>535,715</u>	<u>990,030</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	59,278
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	10,978	10,978
-	-	-	-	-
-	5,025	-	-	5,025
-	-	-	-	338,971
-	-	-	-	-
-	-	-	-	-
-	-	1,444	-	6,381
-	-	4,000	38,458	57,660
-	<u>5,025</u>	<u>5,444</u>	<u>49,436</u>	<u>478,293</u>
-	-	-	-	-
-	-	-	-	-
<u>22,950</u>	<u>9,551</u>	<u>45,463</u>	<u>585,151</u>	<u>1,468,323</u>
-	-	-	-	-
-	-	-	-	-
<u>22,950</u>	<u>9,551</u>	<u>45,463</u>	<u>585,151</u>	<u>1,468,323</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, 2013

	School Based Youth -		
	Middle School	Parent Linking Program	Pregnancy Prevention
REVENUES:			
Federal sources	\$ -	\$ -	\$ -
State sources	183,871	213,315	63,051
Total revenues	<u>183,871</u>	<u>213,315</u>	<u>63,051</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	167,505	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	213,315	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	-	-	-
Total instruction	<u>167,505</u>	<u>213,315</u>	<u>-</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 family/parent liaison	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	-	-
Contracted services (other than between home and school) - grant agreements	-	-	-
Travel	-	-	-
Supplies and materials	3,664	-	1,273
Other objects	12,702	-	2,500
Total support services	<u>16,366</u>	<u>-</u>	<u>63,051</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>183,871</u>	<u>213,315</u>	<u>63,051</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>183,871</u>	<u>213,315</u>	<u>63,051</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1d

School Based Youth - Health	Total Carried Forward
\$ -	\$ -
6,000	466,237
<u>6,000</u>	<u>466,237</u>
6,000	173,505
-	-
-	213,315
-	-
-	-
-	-
<u>6,000</u>	<u>386,820</u>
-	-
-	-
-	-
-	59,278
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	4,937
-	15,202
<u>-</u>	<u>79,417</u>
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
<u>6,000</u>	<u>466,237</u>
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
<u>6,000</u>	<u>466,237</u>
<u>\$ -</u>	<u>\$ -</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, 2013

	<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	\$ 1,667,681	\$ (31,293)	\$ 1,636,388	\$ 1,409,247	\$ 227,141
Other salaries for instruction	652,578	30,126	682,704	666,351	16,353
Other purchased services (400-500 series)	80,000	-	80,000	671	79,329
Other objects	60,500	-	60,500	7,079	53,421
Total instruction	<u>2,460,759</u>	<u>(1,167)</u>	<u>2,459,592</u>	<u>2,083,348</u>	<u>376,244</u>
Support services:					
Salaries of supervisors of instruction	194,391	85,498	279,889	279,889	-
Salaries of program directors	151,497	-	151,497	149,058	2,439
Salaries of other professional staff	843,808	(87,334)	756,474	599,342	157,132
Salaries of secretarial & clerical staff	193,074	-	193,074	126,837	66,237
Other salaries	269,565	(6,700)	262,865	118,256	144,609
Salaries of family/parent liaison	52,632	3,003	55,635	55,635	-
Salaries of facilitators and math and literacy coaches	902,853	6,700	909,553	909,553	-
Personal services-employee benefits	2,595,446	-	2,595,446	2,276,907	318,539
Purchased educational services - Contracted Pre-K	19,047,657	(75,000)	18,972,657	18,836,518	136,139
Purchased professional - educational services	554,279	(55,000)	499,279	94,375	404,904
Other purchased professional services	56,850	-	56,850	2,085	54,765
Cleaning, repair and maintenance services	50,000	-	50,000	-	50,000
Rentals	122,350	-	122,350	-	122,350
and school) - grant agreements	142,875	-	142,875	75,500	67,375
Travel	15,750	-	15,750	-	15,750
Supplies and materials	476,800	-	476,800	208,508	268,292
Total support services	<u>25,669,827</u>	<u>(128,833)</u>	<u>25,540,994</u>	<u>23,732,463</u>	<u>1,808,531</u>
Facilities acquisition and construction services:					
Instructional equipment	25,000	130,000	155,000	57,802	97,198
Noninstructional equipment	15,630	-	15,630	-	15,630
Total facilities acquisition and construction services	<u>40,630</u>	<u>130,000</u>	<u>170,630</u>	<u>57,802</u>	<u>112,828</u>
Total expenditures	<u>\$ 28,171,216</u>	<u>\$ -</u>	<u>\$ 28,171,216</u>	<u>\$ 25,873,613</u>	<u>\$ 2,297,603</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2012-13 Preschool Education Aid	\$ 26,052,760
Add: Actual ECPA Carryover June 30, 2012	<u>5,792,375</u>
Total Preschool Education Aid Funds Available for 2012-13 Budget	31,845,135
Less: 2012-13 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(28,171,216)</u>
Available & Unbudgeted Funds as of June 30, 2013	3,673,919
 Add: June 30, 2013 Unexpended Preschool Education Aid	<u>2,297,603</u>
2012-13 Actual Carryover - Preschool Education Aid	<u>\$ 5,971,522</u>
 2012-13 Preschool Education Aid Carryover Budgeted for Preschool Programs 2013-14	<u>\$ 3,824,198</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, 2013

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2013
			Prior Years	Current Year	
New Elementary School - Columbus School Replacement	12/12/01	\$ 69,703,522	\$ 57,369,403	\$ 7,580,313	\$ 4,753,806
High School #1 Demonstration Project	03/22/04	173,598,231	167,538,853	537,674	5,521,704
Jose Marti Middle School	09/11/02	34,954,565	33,940,457	24	1,014,084
Roosevelt School Facilities Project	07/02/08	33,900	33,674	-	226
Schlemm Early Childhood Center	05/22/01	22,130,654	22,088,868	(442)	42,228
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
Hudson School Project - Architectural and Engineering	2012-2013	1,222,158	-	621,230	600,928
Gilmore School Project - Architectural and Engineering	2012-2013	2,520,617	-	723,734	1,796,883
Union Hill Middle School - Roof Replacement Project	2012-2013	750,000	-	-	750,000
Video Security Upgrade Project	2012-2013	2,400,000	-	-	2,400,000
2214 Kennedy Blvd - Land and Improvements	2012-2013	3,016,642	-	3,016,642	-
		<u>\$ 312,607,336</u>	<u>\$ 282,414,062</u>	<u>\$ 12,479,175</u>	<u>\$ 17,714,099</u>
Reconciliation to Government Funds (GAAP)					
Unexpended Grant balances not recognized as Revenue on GAAP Basis					<u>(12,166,288)</u>
Fund balance per Governmental Funds (GAAP)					<u>\$ 5,547,811</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, 2013

Revenues and Other Financing Sources:

State Sources - SDA Grant	\$ 2,978,949
Transfer from Capital Reserve	<u>9,909,417</u>
Total Revenues and Other Financing Sources	<u>12,888,366</u>

Expenditures and Other Financing Uses:

Construction Services	<u>12,479,175</u>
Total Expenditures and Other Financing Uses	<u>12,479,175</u>

Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures
and Other Financing Uses

409,191

Fund Balance - Beginning

17,304,908

Fund Balance - Ending

\$ 17,714,099

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Construction of New Elementary School on the Site of the Columbus School plus Supplemental Propertie:
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 66,725,084	\$ 2,978,438	\$ 69,703,522	\$ 69,703,522
Total Revenues and Other Financing Sources	66,725,084	2,978,438	69,703,522	69,703,522
Expenditures and Other Financing Uses:				
Construction Services	57,369,403	7,580,313	64,949,716	69,703,522
Total Expenditures and Other Financing Uses	57,369,403	7,580,313	64,949,716	69,703,522
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 9,355,681	\$ (4,601,875)	\$ 4,753,806	\$ -
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	\$ 64,902,717			
Additional Authorized Cost	\$ 4,800,805			
Revised Authorized Cost	\$ 69,703,522			
Percentage Increase over Original Authorized Cost	7.40%			
Percentage of Completion	93.18%			
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 Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
High School Demonstration Project
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 173,597,852	\$ 379	\$ 173,598,231	\$ 173,598,231
Total Revenues and Other Financing Sources	173,597,852	379	173,598,231	173,598,231
Expenditures and Other Financing Uses:				
Construction Services	167,538,853	537,674	168,076,527	173,598,231
Total Expenditures and Other Financing Uses	167,538,853	537,674	168,076,527	173,598,231
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 6,058,999	\$ (537,295)	\$ 5,521,704	\$ -
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	\$ 6,071			
Revised Authorized Cost	\$ 173,598,231			
Percentage Increase over Original Authorized Cost	700.43%			
Percentage of Completion	96.82%			
Original Target Completion Date	09/07			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project 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, 2013

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 33,697,565	\$ 24	\$ 33,697,589	\$ 33,697,589
Transfer from Capital Reserve	1,256,976	-	1,256,976	1,256,976
Total Revenues and Other Financing Sources	<u>34,954,541</u>	<u>24</u>	<u>34,954,565</u>	<u>34,954,565</u>
Expenditures and Other Financing Uses:				
Construction Services	<u>33,940,457</u>	<u>24</u>	<u>33,940,481</u>	<u>34,954,565</u>
Total Expenditures and Other Financing Uses	<u>33,940,457</u>	<u>24</u>	<u>33,940,481</u>	<u>34,954,565</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 1,014,084</u>	<u>\$ -</u>	<u>\$ 1,014,084</u>	<u>\$ -</u>
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	\$ 3,767,101			
Revised Authorized Cost	\$ 34,954,565			
Percentage Increase over Original Authorized Cost	12.49%			
Percentage of Completion	97.10%			
Original Target Completion Date	06/04			
Revised Target Completion Date	*			

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project 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, 2013

	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				
Authorized Cost	126.00%			
 Percentage of Completion				
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 Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Schlemm Early Childhood Center
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 22,130,546	\$ 108	\$ 22,130,654	\$ 22,130,654
Total Revenues and Other Financing Sources	22,130,546	108	22,130,654	22,130,654
 Expenditures and Other Financing Uses:				
Construction Services	22,088,868	(442)	22,088,426	22,130,654
Total Expenditures and Other Financing Uses	22,088,868	(442)	22,088,426	22,130,654
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 41,678	\$ 550	\$ 42,228	\$ -
 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	\$ 3,182,309			
Revised Authorized Cost	\$ 22,130,654			
Percentage Increase over Original Authorized Cost	16.79%			
Percentage of Completion	99.81%			
Original Target Completion Date	06/05			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project 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, 2013

	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	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project 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, 2013

	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	10.35%			
Percentage of Completion	99.98%			
Original Target Completion Date	06/03			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project 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, 2013

	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 Project 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, 2013

	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 Project 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, 2013

	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

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Hudson School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ -	\$ 1,222,158	\$ 1,222,158	\$ 1,222,158
Total Revenues and Other Financing Sources	-	1,222,158	1,222,158	1,222,158
Expenditures and Other Financing Uses:				
Construction Services	-	621,230	621,230	1,222,158
Total Expenditures and Other Financing Uses	-	621,230	621,230	1,222,158
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ 600,928	\$ 600,928	\$ -
Additional Project Information:				
Project Number	30-330-334-0204-04			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,222,158			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 1,222,158			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	50.83%			
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 Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Gilmore School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ -	\$ 2,520,617	\$ 2,520,617	\$ 2,520,617
Total Revenues and Other Financing Sources	-	2,520,617	2,520,617	2,520,617
Expenditures and Other Financing Uses:				
Construction Services	-	723,734	723,734	2,520,617
Total Expenditures and Other Financing Uses	-	723,734	723,734	2,520,617
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ 1,796,883	\$ 1,796,883	\$ -
Additional Project Information:				
Project Number	30-330-334-0204-05			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 2,520,617			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 2,520,617			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	28.71%			
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 Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Union Hill Middle School - Roof Replacement Project
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ -	\$ 750,000	\$ 750,000	\$ 750,000
Total Revenues and Other Financing Sources	-	750,000	750,000	750,000
Expenditures and Other Financing Uses:				
Construction Services	-	-	-	750,000
Total Expenditures and Other Financing Uses	-	-	-	750,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ 750,000	\$ 750,000	\$ -
 Additional Project Information:				
Project Number	30-400-450-0204-01			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 750,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 750,000			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0%			
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 Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Video Security Upgrade Project
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ -	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Total Revenues and Other Financing Sources	-	2,400,000	2,400,000	2,400,000
Expenditures and Other Financing Uses:				
Construction Services	-	-	-	2,400,000
Total Expenditures and Other Financing Uses	-	-	-	2,400,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -
Additional Project Information:				
Project Number	30-400-450-0404-02			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 2,400,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 2,400,000			
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 Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
2214 Kennedy Blvd - Land and Improvements
From Inception and for the Fiscal Year Ended June 30, 2013

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ -	\$ 3,016,642	\$ 3,016,642	\$ 3,016,642
Total Revenues and Other Financing Sources	-	3,016,642	3,016,642	3,016,642
Expenditures and Other Financing Uses:				
Construction Services	-	3,016,642	3,016,642	3,016,642
Total Expenditures and Other Financing Uses	-	3,016,642	3,016,642	3,016,642
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -
 Additional Project Information:				
Project Number	30-400-710-0204-12			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 3,016,642			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 3,016,642			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	100.00%			
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 Position
June 30, 2013

	<u>Food Service Fund</u>
ASSETS:	
Current assets:	
Cash and cash equivalents	\$ 674,285
Intergovernmental receivable	415,345
Inventory	11,334
Total current assets	<u>1,100,964</u>
Noncurrent assets:	
Equipment	1,114,526
Less: accumulated depreciation	<u>(574,712)</u>
Total noncurrent assets	<u>539,814</u>
Total assets	<u><u>\$ 1,640,778</u></u>
LIABILITIES:	
Current liabilities:	
Interfund payable	\$ 258,476
Accounts payable	1,134,139
Total current liabilities	<u>1,392,615</u>
NET POSITION:	
Net investment in capital assets	539,814
Unrestricted	<u>(291,651)</u>
Total net position	<u>248,163</u>
Total liabilities and net position	<u><u>\$ 1,640,778</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2013

	<u>Food Service Fund</u>
OPERATING REVENUES:	
Charges for services:	
Daily sales - reimbursable programs	\$ 171,407
Daily sales - non-reimbursable programs	276,001
Special functions	80,566
Miscellaneous	3,960
Total operating revenues	<u>531,934</u>
OPERATING EXPENSES:	
Cost of sales	3,283,456
Salaries and wages	1,828,737
Employee benefits	443,032
Supplies and materials	66,170
Insurance - Other	165,786
Uniforms	17,212
Training	2,454
Miscellaneous	24,517
Management fees	402,555
Lease of equipment	63,158
Depreciation expense	59,138
Total operating expenses	<u>6,356,215</u>
Operating (loss)	<u>(5,824,281)</u>
Nonoperating revenues:	
State sources:	
State school lunch program	83,366
Federal sources:	
School breakfast program	983,399
National school lunch program	4,329,069
Food distribution program	225,851
Total nonoperating revenues	<u>5,621,685</u>
Net (loss) before transfers	(202,596)
Operating transfers in - General fund	<u>102,503</u>
Change in net position	(100,093)
Adjustment per valuation of capital assets	308,347
Total net position - beginning	<u>39,909</u>
Total net position - ending	<u><u>\$ 248,163</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2013

	<u>Food Service Fund</u>
Cash flows from operating activities:	
Receipts from customers	\$ 531,934
Payments to employees	(1,828,737)
Payments for employee benefits	(443,032)
Payments to suppliers	<u>(2,980,378)</u>
Net cash (used for) operating activities	<u>(4,720,213)</u>
 Cash flows from non-capital financing activities:	
State sources	82,479
Federal sources	5,165,750
Operating subsidies and transfers	<u>102,503</u>
Net cash provided by non-capital financing activities	<u>5,350,732</u>
Net increase in cash and cash equivalents	630,519
Balance - beginning of the year	<u>43,766</u>
Balance - end of the year	<u><u>\$ 674,285</u></u>
 Reconciliation of operating (loss) to net cash (used for) operating activities:	
Operating (loss)	<u>\$ (5,824,281)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	59,138
Food distribution program	225,851
Decrease in inventories	16,166
(Decrease) in interfund payable	(206)
Increase in accounts payable	<u>803,119</u>
Total adjustments	<u>1,104,068</u>
Net cash (used for) operating activities	<u><u>\$ (4,720,213)</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 Fiduciary Net Position
June 30, 2013

	Expendable Trust Funds		Agency Funds			Total Fiduciary Funds
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Student Activity	Payroll	Board Activity	
ASSETS:						
Cash and cash equivalents	\$ 394,151	\$ 111,729	\$ 244,567	\$ 5,203,806	\$ 505,488	\$ 6,459,741
Total assets	\$ 394,151	\$ 111,729	\$ 244,567	\$ 5,203,806	\$ 505,488	\$ 6,459,741
LIABILITIES AND NET POSITION:						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 505,488	\$ 505,488
Payroll deductions and withholdings	-	-	-	5,203,806	-	5,203,806
Due to student groups	-	-	244,567	-	-	244,567
Total liabilities	-	-	244,567	5,203,806	505,488	5,953,861
Net Position:						
Reserved for scholarships	394,151	-	-	-	-	394,151
Held in trust for unemployment claims and other purposes	-	111,729	-	-	-	111,729
Total net position	394,151	111,729	-	-	-	505,880
Total liabilities and net position	\$ 394,151	\$ 111,729	\$ 244,567	\$ 5,203,806	\$ 505,488	\$ 6,459,741

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2013

	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	\$ 38,910	\$ -	\$ -	\$ -	\$ 38,910	\$ 255,143	\$ 294,053	
Interest on investment	-	3,682	4,426	7	8,115	92	8,207	
Total additions	38,910	3,682	4,426	7	47,025	255,235	302,260	
Deductions:								
Scholarships awarded	65,333	-	-	-	65,333	-	65,333	
Unemployment claims	-	-	-	-	-	275,897	275,897	
Administrative expenses	366	11	-	374	751	-	751	
Total deductions	65,699	11	-	374	66,084	275,897	341,981	
Changes in net position	(26,789)	3,671	4,426	(367)	(19,059)	(20,662)	(39,721)	
Transfers	3,276	(3,276)	-	-	-	-	-	
Net position - beginning of the year	70,419	187,342	147,536	7,913	413,210	132,391	545,601	
Net position - end of the year	\$ 46,906	\$ 187,737	\$ 151,962	\$ 7,546	\$ 394,151	\$ 111,729	\$ 505,880	

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Student Activity Agency Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2013

	<u>Balance, June 30, 2012</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2013</u>
ELEMENTARY SCHOOLS:				
T.A. Edison	\$ 29,641	\$ 20,108	\$ 33,010	\$ 16,739
Sara Gilmore	426	-	426	-
Hudson	4,560	-	4,560	-
Colin Powell	-	38,926	31,745	7,181
Jefferson	3,548	11,055	13,808	795
Roosevelt	6,734	10,915	10,089	7,560
Robert Waters	24,648	54,086	56,922	21,812
Veterans Memorial	1,428	23,963	23,901	1,490
Washington	5,934	5,611	4,101	7,444
Wilson	7,144	20,961	19,206	8,899
Jose Marti - Academy	15,632	30,884	8,729	37,787
Emerson Middle School	6,242	28,448	21,374	13,316
Union Hill Middle School	6,539	35,926	32,446	10,019
Total elementary schools	<u>112,476</u>	<u>280,883</u>	<u>260,317</u>	<u>133,042</u>
SENIOR HIGH SCHOOLS:				
Union City	<u>85,687</u>	<u>418,650</u>	<u>392,803</u>	<u>111,534</u>
Total senior high schools	<u>85,687</u>	<u>418,650</u>	<u>392,803</u>	<u>111,534</u>
ATHLETICS:				
Union City	<u>1,719</u>	<u>97,332</u>	<u>99,060</u>	<u>(9)</u>
Total athletics	<u>1,719</u>	<u>97,332</u>	<u>99,060</u>	<u>(9)</u>
Total all schools	<u>\$ 199,882</u>	<u>\$ 796,865</u>	<u>\$ 752,180</u>	<u>\$ 244,567</u>

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Payroll Agency Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2013

	<u>Balance,</u> <u>June 30, 2012</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2013</u>
PAYROLL AGENCY FUND:				
Payroll (Net)	\$ 157,066	\$ 63,660,746	\$ 63,667,880	\$ 149,932
Payroll deductions and withholdings	1,282,031	53,843,877	53,887,255	1,238,653
Summer pay	<u>3,616,183</u>	<u>3,813,402</u>	<u>3,614,364</u>	<u>3,815,221</u>
Total payroll agency fund	<u>\$ 5,055,280</u>	<u>\$ 121,318,025</u>	<u>\$ 121,169,499</u>	<u>\$ 5,203,806</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, 2013

	<u>Balance, June 30, 2012</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2013</u>
OTHER BOARD ACTIVITY FUND:				
Local share of SASA	\$ 10,523	\$ -	\$ -	\$ 10,523
Weight room	8,530	-	206	8,324
Charitable Gift-Frederick Valergakie	56,000	-	-	56,000
B & B Iron Works	30,000	-	-	30,000
Veterans School Settlement Reserve	<u>400,641</u>	<u>-</u>	<u>-</u>	<u>400,641</u>
Total other board activities	<u>\$ 505,694</u>	<u>\$ -</u>	<u>\$ 206</u>	<u>\$ 505,488</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, 2013

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2012	Issued	Retired	Balance, June 30, 2013
			Principal	Interest					
Computers # 7	11/15/10	3 years	\$ 1,959,254	\$ -	0.000%	\$ 1,106,170	\$ -	\$ 553,085	\$ 553,085
Computers # 8	06/15/12	3 years	1,326,667	-	0.000%	1,326,667	-	442,222	884,445
Copters # 2	12/16/08	5 years	295,425	36,075	4.630%	95,901	-	63,194	32,707
Copters # 3	06/10/09	5 years	525,912	68,105	4.900%	225,899	-	110,189	115,710
Copters # 4	08/20/09	5 years	161,477	21,270	4.980%	74,921	-	33,578	41,343
Copters # 5	12/19/09	5 years	44,103	6,968	5.930%	23,678	-	9,053	14,625
Copters # 6	06/24/10	5 years	549,461	72,375	4.980%	345,904	-	109,621	236,283
Copters # 7	12/23/10	5 years	248,492	32,731	4.980%	176,374	-	48,559	127,815
Copters # 8	12/20/11	5 years	126,750	16,695	4.980%	113,533	-	23,568	89,965
						<u>\$ 3,489,047</u>	<u>\$ -</u>	<u>\$ 1,393,069</u>	<u>\$ 2,095,978</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>	180 - 185
<p>Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	186 - 189
<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>	190 - 193
<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>	194 - 195
<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>	196 - 201

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 POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net invested in capital assets	\$ 60,675,316	\$ 62,023,355	\$ 60,016,474	\$ 59,899,401	\$ 61,914,629	\$ 65,318,589	\$ 289,228,537	\$ 293,534,148	\$ 300,432,478	\$ 264,767,382
Restricted	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466	75,382,835
Unrestricted	(16,793,917)	(22,406,211)	(16,551,984)	(14,890,521)	(15,649,925)	(24,818,986)	(17,209,733)	(22,732,788)	(15,471,948)	(10,825,364)
Total governmental activities net position	\$ 68,582,363	\$ 74,537,928	\$ 85,714,986	\$ 96,536,507	\$ 97,175,420	\$ 100,723,731	\$ 301,226,390	\$ 315,661,270	\$ 355,412,996	\$ 329,324,853
Business-type activities										
Net invested in capital assets	\$ -	\$ -	\$ 3,014	\$ 2,261	\$ 1,507	\$ 6,104	\$ 50,840	\$ 360,323	\$ 290,605	\$ 539,814
Unrestricted	491,770	343,468	182,541	(1,670)	45,233	(4,072)	(23,826)	(56,591)	(250,696)	(291,651)
Total business-type activities net position	\$ 491,770	\$ 343,468	\$ 185,555	\$ 591	\$ 46,740	\$ 2,032	\$ 27,014	\$ 303,732	\$ 39,909	\$ 248,163
District-wide										
Net invested in capital assets	\$ 60,675,316	\$ 62,023,355	\$ 60,019,488	\$ 59,901,662	\$ 61,916,136	\$ 65,324,693	\$ 289,279,377	\$ 293,894,471	\$ 300,723,083	\$ 265,307,196
Restricted	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466	75,382,835
Unrestricted	(16,302,147)	(22,062,743)	(16,369,443)	(14,892,191)	(15,604,692)	(24,823,058)	(17,233,559)	(22,789,379)	(15,722,644)	(11,117,015)
Total district net position	\$ 69,074,133	\$ 74,881,396	\$ 85,900,541	\$ 96,537,098	\$ 97,222,160	\$ 100,725,763	\$ 301,253,404	\$ 315,965,002	\$ 355,452,905	\$ 329,573,016

Source: District Records

Note: 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 POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)**
(accrual basis of accounting)

	Fiscal Year Ended June 30.									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
Instruction										
Regular	\$ 61,201,692	\$ 51,913,004	\$ 47,186,230	\$ 50,603,516	\$ 56,421,404	\$ 61,018,217	\$ 63,335,112	\$ 66,720,960	\$ 69,980,601	\$ 63,689,881
Special education	10,892,828	11,491,340	11,170,904	11,629,502	12,556,404	12,613,118	10,726,982	11,180,775	14,861,426	14,076,998
Other special instruction	15,515,612	15,690,268	14,981,658	16,109,131	16,154,494	17,108,018	13,296,230	13,579,423	12,089,012	12,671,752
Vocational	5,777	76,194	259,527	260,632	260,829	269,936	285,731	175,811	39,991	68,039
Other instruction	1,747,976	2,308,523	2,118,022	1,895,674	2,234,139	2,986,367	4,527,755	3,920,539	3,415,108	6,578,807
Support Services:										
Tuition	7,011,503	5,518,739	6,549,526	7,049,867	6,719,855	7,410,726	8,558,472	9,085,609	8,769,109	8,570,734
Student & instruction related services	25,293,288	39,999,200	42,783,988	43,950,364	48,104,496	48,284,402	63,257,003	62,853,697	55,649,144	62,512,876
School administrative services:	6,930,598	151,770	5,347,836	201,790	5,976,185	167,777	7,223,495	6,217,917	6,326,125	7,060,069
General and business administrative service	6,892,971	14,622,089	7,731,304	13,866,175	10,342,032	14,627,136	9,710,754	8,027,638	8,283,756	8,016,013
Plant operations and maintenance	15,665,428	18,128,199	19,168,158	19,882,321	22,790,561	23,504,710	28,933,119	32,114,915	31,437,587	36,254,631
Pupil transportation	2,794,093	3,483,881	3,549,786	4,122,118	4,054,831	4,159,689	5,687,651	4,027,512	3,618,302	5,531,270
Special Schools	1,584,530	1,799,420	1,980,102	2,344,497	2,796,000	2,480,230	2,297,989	1,748,080	1,787,434	1,978,788
Charter Schools	121,619	101,772	94,722	75,604	81,140	128,169	95,206	181,883	177,011	202,266
Total governmental activities expenses:	\$ 155,657,915	\$ 165,284,399	\$ 162,921,763	\$ 171,991,191	\$ 188,492,370	\$ 194,758,495	\$ 217,935,499	\$ 219,834,759	\$ 216,434,606	\$ 227,212,124
Business-type activity										
Food service	3,423,933	3,699,797	3,860,893	3,875,577	4,324,480	4,162,921	4,756,727	4,950,752	5,402,179	6,356,215
Total business-type activities expense	\$ 3,423,933	\$ 3,699,797	\$ 3,860,893	\$ 3,875,577	\$ 4,324,480	\$ 4,162,921	\$ 4,756,727	\$ 4,950,752	\$ 5,402,179	\$ 6,356,215
Total district expenses	\$ 159,081,848	\$ 168,984,196	\$ 166,782,656	\$ 175,866,768	\$ 192,816,850	\$ 198,921,416	\$ 222,692,226	\$ 224,785,511	\$ 221,836,785	\$ 233,568,339
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 137,712,899	\$ 141,185,043	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 145,717,605	\$ 195,919,460	\$ 215,677,219	\$ 227,374,809
Capital grants and contributions	-	-	-	-	-	-	226,824,828	11,964,153	15,871,693	8,117,569
Total governmental activities program revenues:	\$ 137,712,899	\$ 141,185,043	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 372,542,433	\$ 207,883,613	\$ 231,548,912	\$ 235,492,378
Business-type activities:										
Charges for services										
Food service	199,522	246,237	189,661	186,578	186,021	239,556	294,268	313,404	444,174	531,934
Operating grants and contributions	3,257,371	3,305,258	3,513,319	3,504,035	3,934,608	3,878,657	4,470,481	4,504,468	4,694,182	5,621,685
Capital grants and contributions	-	-	-	-	-	-	16,960	-	-	-
Total business type activities program revenue	\$ 3,456,893	\$ 3,551,495	\$ 3,702,980	\$ 3,690,613	\$ 4,120,629	\$ 4,118,213	\$ 4,781,709	\$ 4,817,872	\$ 5,138,356	\$ 6,153,619
Total district program revenues	\$ 141,169,792	\$ 144,736,538	\$ 148,521,932	\$ 155,533,011	\$ 162,871,823	\$ 180,012,299	\$ 377,324,142	\$ 212,701,485	\$ 236,687,268	\$ 241,645,997
Net (Expense)/Revenue										
Governmental activities:										
Business-type activities:	\$ (17,945,016)	\$ (24,099,356)	\$ (18,102,811)	\$ (20,148,793)	\$ (29,741,176)	\$ (18,864,409)	\$ 154,606,934	\$ (11,951,146)	\$ 15,114,306	\$ 8,280,254
Total district-wide net expense	\$ 32,960	\$ (148,302)	\$ (157,913)	\$ (184,964)	\$ (203,851)	\$ (44,708)	\$ 24,982	\$ (132,880)	\$ (263,823)	\$ (202,596)
Total district-wide net expense	\$ (17,912,056)	\$ (24,247,658)	\$ (18,260,724)	\$ (20,333,757)	\$ (29,945,027)	\$ (18,909,117)	\$ 154,631,916	\$ (12,084,026)	\$ 14,850,483	\$ 8,077,658

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

	Fiscal Year Ended June 30.									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
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	\$ 15,418,637	\$ 15,418,637	\$ 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	6,962	17,363
Investment earnings	272,330	597,640	1,518,876	2,446,507	1,943,086	699,997	404,462	2,737,378	492,149	994,153
Miscellaneous income	649,281	580,484	1,062,528	1,109,298	1,468,816	319,573	29,356,384	6,074,504	10,245,047	4,965,754
Special items	3,209,863	3,884,807	515,631	864,919	634,365	513,578	1,572,324	2,088,740	(1,525,375)	(55,661,801)
Transfers	(150,000)				(250,000)					(102,503)
Total governmental activities	24,021,076	30,054,921	29,279,869	30,970,314	30,380,089	22,412,720	46,981,431	26,386,026	24,637,420	(34,368,397)
Business-type activities:										
Special items	-	-	-	-	-	-	-	-	-	308,347
Transfers	150,000				250,000					102,503
Total business-type activities	150,000				250,000					410,850
Total district-wide	\$ 24,171,076	\$ 30,054,921	\$ 29,279,869	\$ 30,970,314	\$ 30,630,089	\$ 22,412,720	\$ 46,981,431	\$ 26,386,026	\$ 24,637,420	\$ (33,957,547)
Change in Net Position										
Governmental activities:										
Business-type activities:	\$ 6,076,060	\$ 5,955,565	\$ 11,177,058	\$ 10,821,521	\$ 638,913	\$ 3,548,311	\$ 201,588,365	\$ 14,434,880	\$ 39,751,726	\$ (26,088,143)
Total district	\$ 6,259,020	\$ 5,807,263	\$ 11,019,145	\$ 10,636,557	\$ 685,062	\$ 3,503,603	\$ 201,613,347	\$ 14,302,000	\$ 39,487,903	\$ (25,879,889)

**CITY OF UNION CITY SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)
(modified accrual basis of accounting)**

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Restricted	\$ 33,015,234	\$ 36,298,054	\$ 46,171,409	\$ 57,286,982	\$ 56,674,194	\$ 66,890,073	\$ 34,925,601	\$ 44,775,914	\$ 70,368,470	\$ 69,835,024
Committed	-	-	-	-	-	-	-	6,915,310	15,944,552	19,658,493
Assigned	-	-	-	-	-	-	-	-	-	302,491
Unassigned	(1,517,861)	(2,277,915)	(2,307,976)	(2,641,340)	(2,338,185)	(12,011,102)	(2,653,596)	(10,212,466)	(12,974,290)	(12,949,922)
Total general fund	<u>\$ 31,497,373</u>	<u>\$ 34,020,139</u>	<u>\$ 43,863,433</u>	<u>\$ 54,645,642</u>	<u>\$ 54,336,009</u>	<u>\$ 54,878,971</u>	<u>\$ 32,272,005</u>	<u>\$ 41,478,758</u>	<u>\$ 73,338,732</u>	<u>\$ 76,846,086</u>
All Other Governmental Funds										
Restricted	\$ 819,280	\$ 594,280	\$ 196,390	\$ 83,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	-	-	-	-	-	-	5,330,445
Assigned:										
Capital projects fund	-	-	225,545	272,854	83,996	83,996	83,996	83,996	83,996	217,366
Unassigned:										
Special revenue fund	(671,266)	(671,266)	(671,266)	(671,266)	(671,266)	(1,348,880)	(2,416,277)	(2,540,521)	(2,534,066)	(2,605,276)
Total all other governmental funds	<u>\$ 148,014</u>	<u>\$ (76,986)</u>	<u>\$ (249,331)</u>	<u>\$ (314,416)</u>	<u>\$ (587,270)</u>	<u>\$ (1,264,884)</u>	<u>\$ (2,332,281)</u>	<u>\$ (2,456,525)</u>	<u>\$ (2,450,070)</u>	<u>\$ 2,942,535</u>

Source: District Records

Note: 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 TEN FISCAL YEARS
(UNAUDITED)
(modified accrual basis of accounting)**

	Fiscal Year Ending June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Tax levy	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Interest Earnings	921,611	597,640	1,518,876	2,446,507	1,943,086	699,997	229,624	66,767	6,962	17,363
Miscellaneous	132,152,016	580,484	1,062,528	1,109,298	146,816	319,573	404,462	2,737,378	492,149	994,153
State sources	10,499,990	9,921,833	144,616,638	152,174,028	159,087,635	166,952,556	359,276,078	194,551,137	223,166,778	227,894,805
Federal sources	158,674,113	167,355,157	173,583,190	181,947,793	188,746,918	197,793,228	417,951,540	232,180,899	18,627,181	12,563,327
Total revenue	158,674,113	167,355,157	173,583,190	181,947,793	188,746,918	197,793,228	417,951,540	232,180,899	257,711,707	256,888,285
Expenditures										
Instruction										
Regular	33,278,992	39,564,513	35,931,989	35,593,648	39,049,689	42,527,881	44,096,343	45,792,168	46,409,053	45,957,652
Special	8,021,928	8,220,203	8,101,840	7,804,932	8,204,279	8,491,932	7,220,993	7,245,477	9,355,038	9,762,722
Other special instruction	11,603,037	11,390,114	10,977,394	10,875,559	10,715,397	11,705,576	9,105,970	8,881,028	7,998,148	8,788,151
Vocational instruction	5,577	74,420	206,096	189,518	181,656	194,012	205,552	165,022	37,176	47,187
School-sponsored/other instructional	1,370,632	1,828,130	1,825,312	1,707,043	1,857,955	2,557,621	3,244,291	2,739,296	2,273,282	4,562,554
Support Services										
Tuition	5,096,160	5,390,225	6,401,312	6,897,398	6,561,765	7,220,383	8,193,340	8,528,035	8,151,839	8,278,221
Student & instruction related services	16,694,525	33,371,953	36,178,499	35,994,447	39,012,953	38,053,534	49,601,463	50,355,966	43,708,100	52,072,203
School administration	5,226,068	148,236	5,226,816	197,426	5,835,590	6,143,073	6,915,318	5,836,330	5,880,820	6,819,114
Other administration	5,817,936	11,288,720	5,001,902	10,902,568	6,143,073	11,452,241	5,764,424	4,299,588	4,354,936	4,354,936
Operations and maintenance	13,027,459	14,900,558	16,065,673	15,800,324	17,888,299	19,624,770	23,435,916	25,021,369	24,161,789	26,018,457
Student transportation	2,243,926	2,775,752	2,877,002	3,250,601	2,922,718	3,054,796	4,624,782	3,573,459	3,363,605	3,836,063
Employee benefits	28,892,968	34,118,551	33,267,708	38,696,649	44,298,062	46,062,203	47,731,605	46,810,833	49,474,489	51,786,800
Special schools	1,195,644	1,320,548	1,432,874	1,568,870	1,834,487	1,662,988	1,546,708	1,130,245	1,124,349	1,372,335
Charter schools	114,391	101,772	94,722	75,604	81,140	128,169	95,206	181,883	177,011	202,266
Capital Outlay:										
Equipment	409,155	402,548	269,362	263,867	930,895	2,235,083	1,429,992	1,114,747	315,968	1,200,666
Facilities acquisition and construction	428,611	363,685	370,452	2,277,134	4,195,812	3,326,801	229,986,324	12,931,684	34,743,948	23,453,847
Assets acquired under capital leases - (Non-budgeted)	-	-	-	-	-	-	-	-	-	-
Total Expenditures	133,437,009	165,259,928	164,728,332	172,463,452	190,168,865	201,358,784	443,953,268	227,394,876	242,982,968	247,885,823
Excess (Deficiency) of revenues over (under) expenditures	25,237,104	2,095,229	8,854,858	9,484,341	(1,421,947)	(3,565,556)	(26,001,728)	4,786,023	14,728,739	9,002,462
Other Financing sources (uses)										
Interfund cancelled	-	-	-	-	-	-	-	-	-	-
Accounts payable cancelled	-	-	-	-	(47,310)	-	-	-	-	-
Accounts receivable cancelled	-	-	753	-	20,593	-	-	-	-	-
Reinstatement of prior years' accounts payable	-	-	-	-	-	(59,172)	-	-	-	-
Due from (to) special revenue fund	-	-	-	-	-	-	-	-	(1,642,160)	-
Transfer to food service fund	-	202,537	315,959	864,919	661,082	572,750	1,572,324	2,088,740	116,785	-
Capital lease (Non-budgeted)	-	-	-	-	(250,000)	-	-	-	-	(102,503)
Capital outlay transfer to capital reserve	-	-	-	367,864	455,095	2,917,326	755,041	2,207,746	1,453,417	-
Total other financing sources (uses)	-	202,537	816,091	1,232,783	839,460	3,430,904	2,327,365	4,296,486	17,137,690	(102,503)
Net change in fund balances	\$ 25,237,104	\$ 2,297,766	\$ 9,670,949	\$ 10,717,124	\$ (582,487)	\$ (134,652)	\$ (23,674,363)	\$ 9,082,509	\$ 31,866,429	\$ 8,899,959
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%	0.00%

Source: District Records (GAAP Basis)

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>	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General fund:										
Interest on investments	\$ 17,363	\$ 6,962	\$ 30,838	\$ 188,868	\$ 699,997	\$ 1,943,086	\$ 2,446,507	\$ 1,518,876	\$ 597,640	\$ 272,330
Prior year refunds	77,221	30,311	238,488	-	-	-	882,354	1,033,418	567,476	649,281
Other	916,932	461,838	2,478,890	404,462	319,573	-	46,742	12,395	5,512	-
Total miscellaneous	1,011,516	499,111	2,768,216	593,330	1,019,570	1,943,086	3,555,805	2,581,404	1,178,124	921,611
Interest earned on capital reserve funds	-	-	35,929	40,756	-	-	-	-	-	-
Total general fund	\$ 1,011,516	\$ 499,111	\$ 2,804,145	\$ 634,086	\$ 1,019,570	\$ 1,943,086	\$ 3,555,805	\$ 2,581,404	\$ 1,178,124	\$ 921,611

Source: District records

FINANCIAL TRENDS

**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>
2004	\$ 1,400,953,900	\$ 1,975,678,889	70.91%
2005	1,406,255,850	2,335,585,202	60.21%
2006	1,415,124,500	2,847,906,017	49.69%
2007	1,423,671,200	3,388,079,962	42.02%
2008	1,440,481,800	3,728,920,010	38.63%
2009	1,452,144,260	3,833,538,173	37.88%
2010	1,471,051,840	3,699,828,571	39.76%
2011	1,479,260,540	3,476,523,008	42.55%
2012	1,485,783,040	3,326,131,722	44.67%
2013	1,471,061,300	3,041,267,935	48.37%

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

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

**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	
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
2012	10.97	41.37	11.67	64.01
2013	11.01	43.20	11.24	65.45

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	2013			2003		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,114,000	1	1.71%	\$ 24,460,000	1	1.79%
Doric Apt. Corp	23,104,000	2	1.57%	22,450,000	2	1.64%
Orlando Limited	6,744,400	3	0.46%	6,744,400	7	0.49%
NJ Bell Telephone Co	6,319,974	4	0.43%	14,737,421	3	1.08%
Union Kennedy Assoc. C/O Mcdonald's	5,000,000	5	0.34%	12,189,800	4	0.89%
2210-12 Kerrigan Ave LLC	4,364,700	6	0.30%			
Castle Hill Holding, LLC	4,117,000	7	0.28%	4,424,800	9	0.32%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	8	0.24%			
Yardly PPI - I, LLC/Panepinto Property	3,023,000	9	0.21%			
Madison Street/UFVS Mgmt	3,546,800	10	0.24%			
RCG-Urban Housing				7,847,500	6	0.57%
JCG-UA Lennox, LLC				9,688,300	5	0.71%
U.C.H.C.F./Greystone Service Co.				6,200,100	8	0.45%
RCG - UA Hudson LLC				3,670,300	10	0.27%
Total	<u>\$ 84,880,674</u>		<u>5.78%</u>	<u>\$ 112,412,621</u>		<u>8.21%</u>

**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>
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%
2012	15,418,637	15,418,637	100.00%
2013	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				Business-Type Activities		Total District	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases	Bond Anticipation Notes (BANs)	Capital Leases				
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	0.26%	173
2012	-	-	3,489,047	-	-	-	3,489,047	0.28%	52
2013	-	-	2,095,978	-	-	-	2,095,978	(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		
2004	\$ -	\$ -	\$ -	0.00%	\$ -
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	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, 2013
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable ^a	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Hudson County General Obligation Debt	\$ 991,600,410	5.87%	58,206,944
Other debt			
City of Union City Parking Authority	1,974,600	32.00%	631,872
Subtotal, overlapping debt			58,838,816
City of Union City District Direct Debt			87,074,907
Total Direct and Overlapping Debt			<u>\$ 145,913,723</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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Year	Equalized Valuation Basis
Debt limit	\$ 68,519,710	\$ 79,256,006	\$ 94,622,370	\$ 113,661,038	\$ 131,776,020	\$ 144,745,249	\$ 148,804,298	\$ 145,496,742	\$ 138,947,141	\$ 131,206,199	2011	3,457,231,116
Total Net Debt applicable to limit	-	-	-	-	-	-	-	-	-	-	2012	3,311,530,199
Legal debt margin	\$ 68,519,710	\$ 79,256,006	\$ 94,622,370	\$ 113,661,038	\$ 131,776,020	\$ 144,745,249	\$ 148,804,298	\$ 145,496,742	\$ 138,947,141	\$ 131,206,199	2013	3,071,703,618
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%		\$ 9,840,464,933
												\$ 3,280,154,978
												\$ 131,206,199
												\$ -
												\$ 131,206,199
												\$ 3,280,154,978
												\$ 131,206,199
												\$ -
												\$ 131,206,199

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>
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	66,614	1,128,108,090	16,935	13.20
2012	67,193	1,245,892,606	18,542	13.30
2013	(1)	(1)	(1)	12.40

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 SIX YEARS AGO
(UNAUDITED)**

Employer	2013			2006		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	1,502	1	5.90%	1,667	1	6.62%
City of Union City	608	2	2.39%	635	2	2.52%
Interim Healthcare Inc	250	3	0.98%	250	4	0.99%
Head Start North Hudson Community	105	4	0.41%	105	5	0.42%
North Hudson Regional Fire and Rescue	102	5	0.40%	86	7	
Castle Hill Health Care Center	100	6	0.39%			
Manhattanview Healthcare Center	100	7	0.39%			
Labor Ready Inc.	100	8	0.39%			
Rocha Contractors	100	9	0.39%			
Iglesia Pentecostal El Salvador	90	10	0.35%			
Cristi Cleaning Service				475	3	1.89%
EMCO				100	6	0.40%
El Especial				51	10	0.20%
IHOP				54	8	0.21%
Freedom Healthcare				52	9	0.21%
	<u>3,057</u>		<u>11.99%</u>	<u>3,475</u>		<u>13.46%</u>

Sources: Hudson County Economic Development Corporation's Major Employer's List

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

OPERATING INFORMATION

**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>	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Instruction										
Regular	721	758	753	717	780	720	730	569	587	609
Special education	168	176	175	167	106	110	110	258	255	254
Other special education	90	95	95	90	106	89	100	1	1	1
Vocational	22	23	23	21	18	18	18	1	1	1
Adult/continuing education programs	15	16	16	15	10	11	11	12	18	15
Support Services:										
Student & instruction related services	92	97	96	92	110	101	105	202	192	178
General administration	39	41	40	38	28	45	46	35	35	35
School administrative services	97	102	102	97	47	38	39	77	74	72
Central services	87	92	91	86	84	28	28	11	9	7
Administrative Information Technology	18	19	19	19	20	21	23	-	-	-
Plant operations and maintenance	303	319	317	301	319	307	317	332	322	318
Pupil transportation	23	25	25	24	25	65	65	-	-	-
Total	1,675	1,763	1,752	1,667	1,653	1,553	1,592	1,498	1,494	1,490

Source: Provided by Human Resources prior to 2011. After 2011 the Succeeding Years' budgets' listings of full-time equivalents.

**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	School				
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%	844	12.11	11.15	10.60	12,091	11,543	3.19%	95.47%	
2012	12,319	214,470,161	17,410	1.89%	880	12.5	11.95	10.95	12,319	11,778	1.89%	95.61%	
2013	12,632	225,031,070	17,814	2.54%	880	(1)	(1)	(1)	12,632	12,050	2.54%	95.39%	

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)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<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	1,584	1,658	1,611	1,540	1,527	1,527	1,009	1,020	1,114	1,164
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	394	412	400	383	380	380	374	365	387	387
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	471	493	479	458	454	454	501	511	510	510
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	398	416	405	387	384	384	338	351	351	365
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	1,229	1,286	1,250	1,195	1,185	1,185	830	883	902	970
Columbus										
Square Feet	30,900	30,900	30,900	-	-	-	-	-	-	-
Capacity (students)	410	410	410	-	-	-	-	-	-	-
Enrollment	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	1,089	1,139	1,107	1,058	1,049	1,049	733	756	754	775
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	1,470	1,538	1,495	1,429	1,417	1,417	958	1,022	1,053	1,097
Woodrow Wilson										
Square Feet	49,000	49,000	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	350	350
Enrollment	378	395	384	367	364	364	323	346	357	386
Veterans' Memorial										
Square Feet	-	-	58,068	58,068	58,068	58,068	84,314	84,314	58,068	58,068
Capacity (students)	-	-	600	600	600	600	600	600	400	400
Enrollment	-	-	574	548	543	543	485	466	469	557
Colin Powell										
Square Feet	-	-	-	-	-	-	-	-	-	121,505
Capacity (students)	-	-	-	-	-	-	-	-	-	900
Enrollment	-	-	-	-	-	-	-	-	-	858
<u>Middle School</u>										
Emerson Middle School										
Square Feet	-	-	-	-	-	-	110,200	110,200	110,200	110,200
Capacity (students)	-	-	-	-	-	-	1,100	1,100	1,100	1,100
Enrollment	-	-	-	-	-	-	824	856	847	871
Union Hill Middle School										
Square Feet	-	-	-	-	-	-	114,600	114,600	114,600	114,600
Capacity (students)	-	-	-	-	-	-	1,100	1,100	1,100	1,100
Enrollment	-	-	-	-	-	-	662	694	735	740
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	-	-	-	102,754	102,754	102,754	132,000	132,000	235,890	235,890
Capacity (students)	-	-	-	700	700	700	700	700	700	700
Enrollment	-	-	-	647	640	640	583	576	369	580

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

<u>District Building</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>2012</u>	<u>2013</u>
<u>High School</u>										
Emerson High School										
Square Feet	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	-	-	-
Enrollment	1,574	1,644	1,717	1,687	1,673	1,673	1,352	-	-	-
Union Hill High School										
Square Feet	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	-	-	-
Enrollment	1,654	1,730	1,808	1,775	1,760	1,760	1,412	-	-	-
Union City High School										
Square Feet	-	-	-	-	-	-	366,000	366,000	554,773	554,773
Capacity (students)	-	-	-	-	-	-	2,400	2,400	2,400	2,400
Enrollment	-	-	-	-	-	-	2,282	2,387	2,387	2,431
<u>Early Childhood Center</u>										
Hostos Center for Early Childhood										
Square Feet	-	-	-	-	-	41,000	41,000	41,000	40,397	40,397
Capacity (students)	-	-	-	-	-	316	316	316	316	316
Enrollment	-	-	-	-	-	313	313	324	333	328

Number of Schools at June 30, 2013

Elementary = 11
Middle School = 2
Freshman Academy = 1
Senior High School = 1
Early Childhood Center = 1

Source: School District Annual Budget Amount Worksheet (Form M-1) and School Register Summary.

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

Project # (s)	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES										
* School Facilities										
Edison	\$ 122,013	\$ 75,186	\$ 231,295	\$ 182,563	\$ 170,787	\$ 245,052	\$ 202,757	\$ 238,079	\$ 290,607	\$ 296,797
Gilmore	31,210	19,231	59,159	46,644	43,683	62,678	51,860	60,895	74,330	75,913
Hudson	38,825	23,926	73,602	58,032	54,348	77,981	64,522	75,762	92,477	94,447
Jefferson	52,401,000	23,990	73,800	58,188	54,494	78,190	64,695	75,965	92,726	94,701
Roosevelt	52,401,10	87,941	166,707	131,439	123,095	176,622	146,138	171,596	209,456	213,917
Columbus	52,401,15	-	-	-	-	-	-	-	-	78,452
Washington	52,401,20	96,342	182,621	143,988	134,847	193,484	160,090	187,979	229,453	234,340
Robert Waters	52,401,30	115,221	218,433	172,224	161,291	231,426	191,483	224,842	274,448	280,294
Woodrow Wilson	52,401,40	51,137	96,950	76,440	71,587	102,716	84,988	99,794	121,811	124,406
Veterans Memorial	52,401,18	60,604	166,820	131,530	84,835	121,725	100,716	118,262	144,353	147,429
Colin Powell	52,403,00	126,822	-	-	-	-	-	-	-	-
Emerson Middle School	52,400,60	115,015	218,037	171,912	-	-	-	-	-	-
Union Hill Middle School	52,400,60	119,618	226,743	178,776	-	-	-	-	-	-
Jose Marti Freshman Academy	52,401,05	246,196	261,170	205,920	150,120	215,398	178,222	209,270	255,440	-
Emerson High School	52,400,60	-	-	-	160,999	231,007	191,137	224,434	273,951	279,786
Union Hill High School	52,400,60	-	-	-	167,427	240,230	198,768	233,395	284,889	290,958
Union City High School	52,408,07	579,041	724,153	570,959	-	-	-	-	-	-
Hostos Center for Early Childhood	52,401,45	42,155	811,210	639,599	598,996	-	-	-	-	-
Total School Facilities	1,871,077	1,074,842	3,510,700	2,768,014	1,976,509	1,976,509	1,635,376	1,920,273	2,343,941	2,211,440
Other Facilities	-	-	-	-	-	-	-	-	-	-
Grand Total	\$ 1,871,077	\$ 1,074,842	\$ 3,510,700	\$ 2,768,014	\$ 1,976,509	\$ 1,976,509	\$ 1,635,376	\$ 1,920,273	\$ 2,343,941	\$ 2,211,440

Source: School District Annual Maintenance Budget Amount Worksheet (Form M-1)

* 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, 2013
(UNAUDITED)**

	<u>Coverage</u>		<u>Deductible</u>
New Jersey School Boards Association Insurance Group:			
Property:			
Blanket Real & Personal Property	\$ 400,000,000	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
Loss of Rents	850,000		
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.	10,000
Earthquake	50,000,000	Occ./Agg.	
Terrorism	1,000,000	Occ./Agg.	
Electric Data Processing	10,190,405	Occ.	1,000
Equipment Breakdown	100,000,000		5,000
Crime:			
Employee Dishonesty with Faithful Performance	250,000		1,000
Theft, Disappearance & Destruction Inside	50,000		500
Theft, Disappearance & Destruction Out	10,000		500
Forgery or Altercation	50,000		500
Computer Fraud	250,000		500
Surety bonds:			
Board Secretary	750,000		1,000
Comprehensive General Liability:			
Bodily Injury and Property Damage	6,000,000	Occ./Agg.	
Sexual Abuse	6,000,000		
Annual Aggregate	17,000,000		
Personal Injury and Advertising Injury	6,000,000	Occ./Agg.	1,000
Employee Benefit Liability	6,000,000	Occ./Agg.	1,000
Premises Medical Payments	10,000	Per Acc	
Limit per Person	5,000		
Terrorism	1,000,000	Occ./Agg.	
Comprehensive Automobile Liability:			
Uninsured & Underinsured Motorists	1,000,000		1,000
Combined Single Limit	6,000,000		
Terrorism	1,000,000	Occ./Agg.	
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*

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, 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 and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information 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, 2013, and the related notes to the financial statements, which collectively comprise of the City of Union City School District's basic financial statements, and have issued our report thereon dated November 27, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Union City School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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. Accordingly, we do not express an opinion on the effectiveness of the City of Union City School District's internal control.

EXHIBIT K-1

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

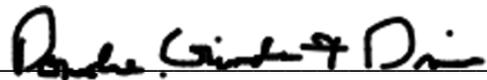
Compliance and Other Matters

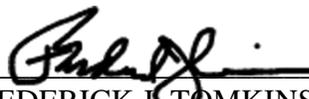
As part of obtaining reasonable assurance about whether the City of Union City School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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 Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that we reported to management of the City of Union City School District in a separate auditor's management report dated November 27, 2013 as required by the Division of Finance, Department of Education, State of New Jersey.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants


FREDERICK J. TOMKINS
Certified Public Accountant
Public School Accountant
License No. CS 00680

Bayonne, New Jersey
November 27, 2013

DONOHUE, GIRONDA & DORIA

Certified Public Accountants

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EXHIBIT K-2

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

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

Report on Compliance for Each Major Federal and State Program

We have audited the City of Union City School District, in the County of Hudson, State of New Jersey compliance 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 year ended June 30, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Union City School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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 Office of School Finance, 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City of Union City School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Union City School District complied, in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

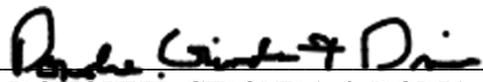
Management of the City of Union City School District is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Union City School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program 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.

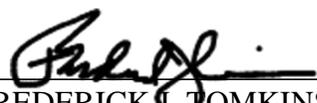
EXHIBIT K-2

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 or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey OMB's Circular 04-04. Accordingly, this report is not suitable for any other purpose


DONOHUE, GIRONDA & DORIA
Certified Public Accountants


FREDERICK TOMKINS
Certified Public Accountant
Public School Accountant
License No. CS 00680

Bayonne, New Jersey
November 27, 2013

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2013

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, 2012
				FROM	TO	
ENTERPRISE FUND						
U.S. DEPARTMENT OF AGRICULTURE						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
** School Breakfast Program	10.553	*	\$ 983,399	07/01/12	06/30/13	\$ -
** School Breakfast Program	10.553	*	500,391	07/01/11	06/30/12	(33,325)
** National School Lunch Program	10.555	*	4,329,069	07/01/12	06/30/13	-
** National School Lunch Program	10.555	*	3,897,436	07/01/11	06/30/12	(229,736)
** Food Distribution Program <i>Child Nutrition Cluster</i>	10.555	*	225,851	07/01/12	06/30/13	-
						<u>(263,061)</u>
TOTAL ENTERPRISE FUND						<u>(263,061)</u>
SPECIAL REVENUE FUND						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (NASA)						
PASSED THROUGH NATIONAL SPACE GRANT FOUNDATION:						
Summer of Innovation (SOL) Mini Grant	43.008	N/A	2,500	09/01/12	08/31/13	-
U.S. DEPARTMENT OF EDUCATION						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
** Adult Basic Skills	84.002A	*	655,155	09/01/12	08/31/13	-
** Adult Basic Skills	84.002A	*	584,358	09/01/11	08/31/12	(48,598)
** 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
** 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
						<u>142,784</u>
No Child Left Behind:						
** Title I, Part A Basic	84.010A	NCLB__13	5,594,050	09/01/12	08/31/13	(1,677,130)
** Title I, Part A Basic, Recovery <i>Title I, Part A Cluster</i>	84.389	ARRA__10	4,222,299	09/01/09	08/31/10	(1,255,876)
						<u>(2,933,006)</u>
Title I, School Improvement Grants	84.377A	NCLB__10	386,045	09/01/09	08/31/10	11,389
Title I, School Improvement Grants, Recovery <i>School Improvement Grants Cluster</i>	84.388	ARRA__10	276,062	09/01/09	08/31/10	(263,382)
						<u>(251,993)</u>
Title II, Part A Teacher & Principal Training	84.367A	NCLB__13	704,158	09/01/12	08/31/13	(638,158)
Title II, Part D Prevention & Intervention Programs	84.318X	NCLB__11	31,931	09/01/10	08/31/11	(1)
Title III, Part A Bilingual	84.365A	NCLB__13	1,063,317	09/01/12	08/31/13	(873,453)
Title IV, Part A Safe & Drug Free	84.186A	NCLB__10	81,997	09/01/10	08/31/11	-
** IDEA, Basic	84.027	FT__13	2,707,659	09/01/12	08/31/13	(405,528)
** IDEA, Basic, Recovery	84.391	ARRA__10	3,430,258	09/01/09	08/31/10	(397,180)
** IDEA, Preschool	84.173	FT__13	72,533	09/01/12	08/31/13	(150,268)
** IDEA, Preschool, Recovery <i>IDEA Cluster</i>	84.392	ARRA__10	123,067	09/01/09	08/31/10	(60,667)
						<u>(1,013,643)</u>
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	165,408	09/01/12	08/31/13	-
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	145,927	09/01/11	08/31/12	-
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	196,417	09/01/10	08/31/11	(564)
P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	208,600	09/01/09	08/31/10	672
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
						<u>78,467</u>
21st Century Community Center of Learning	84.287C	*	535,000	09/01/12	08/31/13	-
21st Century Community Center of Learning	84.287C	*	535,000	09/01/11	08/31/12	81,278
21st Century Community Center of Learning	84.287C	*	535,000	09/01/10	08/31/11	(6,051)
21st Century Community Center of Learning	84.287C	*	535,000	09/01/07	08/31/08	781
Small Learning Community Grant	84.287B	*	522,252	09/01/09	08/31/10	(138,571)
						<u>(62,563)</u>

* - Information Not Available
** - Denotes Major Program

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amounts represent cancellations of uncollectible accounts receivable.

EXHIBIT K-3
SCHEDULE A

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2013		
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
\$ 863,036	\$ (983,399)	\$ -	\$ -	\$ (120,363)	\$ -	\$ -
33,325	-	-	-	-	-	-
4,039,653	(4,329,069)	-	-	(289,416)	-	-
229,736	-	-	-	-	-	-
225,851	(225,851)	-	-	-	-	-
<u>5,391,601</u>	<u>(5,538,319)</u>	<u>-</u>	<u>-</u>	<u>(409,779)</u>	<u>-</u>	<u>-</u>
<u>5,391,601</u>	<u>(5,538,319)</u>	<u>-</u>	<u>-</u>	<u>(409,779)</u>	<u>-</u>	<u>-</u>
2,500	(896)	(1,604) (A)	-	-	-	-
576,206	(652,894)	360 (B)	-	(76,328)	-	-
-	-	-	(4,542)	(48,598)	-	-
-	-	-	(58,738)	-	-	-
-	-	-	(34,541)	-	-	-
-	-	-	(7,309)	-	-	-
-	-	-	(31,200)	-	-	-
-	-	-	(34,000)	-	-	-
-	-	-	(78)	-	-	-
-	-	-	(17,629)	-	-	-
-	-	-	(3,345)	-	-	-
<u>576,206</u>	<u>(652,894)</u>	<u>360</u>	<u>(191,382)</u>	<u>(124,926)</u>	<u>-</u>	<u>-</u>
5,978,384	(5,467,020)	-	-	(1,165,766)	-	-
-	-	-	-	(1,255,876)	-	-
<u>5,978,384</u>	<u>(5,467,020)</u>	<u>-</u>	<u>-</u>	<u>(2,421,642)</u>	<u>-</u>	<u>-</u>
-	-	(11,610) (A)	-	(221)	-	-
-	-	-	-	(263,382)	-	-
<u>-</u>	<u>-</u>	<u>(11,610)</u>	<u>-</u>	<u>(263,603)</u>	<u>-</u>	<u>-</u>
802,546	(316,321)	(1,007) (A)	-	(152,940)	-	-
-	-	1 (B)	-	-	-	-
1,767,422	(952,542)	(448) (A)	-	(59,021)	-	-
-	-	-	-	-	-	-
3,081,206	(2,932,944)	(14,551) (A)	-	(271,817)	-	-
-	-	-	-	(397,180)	-	-
222,801	(72,533)	-	-	-	-	-
-	-	-	-	(60,667)	-	-
<u>3,304,007</u>	<u>(3,005,477)</u>	<u>(14,551)</u>	<u>-</u>	<u>(729,664)</u>	<u>-</u>	<u>-</u>
163,877	(163,228)	(649) (A)	-	-	-	-
-	-	-	-	-	-	-
-	-	564 (A)	-	-	-	-
-	-	-	(672)	-	-	-
-	-	-	(69,639)	-	-	-
-	-	-	(8,720)	-	-	-
<u>163,877</u>	<u>(163,228)</u>	<u>(85)</u>	<u>(79,031)</u>	<u>-</u>	<u>-</u>	<u>-</u>
535,000	(528,712)	-	-	-	6,288	-
-	(80,131)	(1,147) (A)	-	-	-	-
-	-	6,051 (B)	-	-	-	-
-	-	-	(781)	-	-	-
-	-	138,571 (B)	-	-	-	-
<u>535,000</u>	<u>(608,843)</u>	<u>143,475</u>	<u>(781)</u>	<u>-</u>	<u>6,288</u>	<u>-</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, 2013

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, 2012
				FROM	TO	
SPECIAL REVENUE FUND (Continued)						
U.S. DEPARTMENT OF EDUCATION PASSED-THROUGH STATE DEPARTMENT OF EDUCATION (Continued):						
	84.357A	04000157-01	\$ 647,858	09/01/08	08/31/09	\$ 73,322
** NJ Reading First	84.413A	*	252,966	09/01/11	11/30/15	-
U.S. DEPARTMENT OF JUSTICE						
COPS - Secure our Schools	*	*	132,500	09/01/05	08/31/06	(104,333)
TOTAL SPECIAL REVENUE FUND						<u>(5,582,577)</u>
GENERAL FUND						
U.S. DEPARTMENT OF EDUCATION PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:						
Education Jobs Fund	84.410A	*	13,248	09/01/11	08/31/12	(2,343,777)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED-THROUGH STATE DEPARTMENT OF HUMAN SERVICES:						
Special Education Medicaid Initiative (SEMI)	93.778	*	525,851	09/01/12	08/31/13	(220,255)
TOTAL GENERAL FUND						<u>(2,564,032)</u>
TOTAL FEDERAL AWARDS						<u>\$ (8,409,670)</u>

* - Information Not Available
** - Denotes Major Program

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amounts represent cancellations of uncollectible accounts receivable.

EXHIBIT K-3
SCHEDULE A

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2013		
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
\$ - 11,455	\$ - (105,560)	\$ - -	\$ (73,322) -	\$ - (94,105)	\$ - -	\$ - -
-	-	-	-	(104,333)	-	-
<u>13,141,397</u>	<u>(11,272,781)</u>	<u>114,531</u>	<u>(344,516)</u>	<u>(3,950,234)</u>	<u>6,288</u>	<u>-</u>
2,343,777	(13,248)	-	-	(13,248)	-	-
364,000	(364,745)	-	-	(221,000)	-	-
<u>2,707,777</u>	<u>(377,993)</u>	<u>-</u>	<u>-</u>	<u>(234,248)</u>	<u>-</u>	<u>-</u>
<u>\$ 21,240,775</u>	<u>\$ (17,189,093)</u>	<u>\$ 114,531</u>	<u>\$ (344,516)</u>	<u>\$ (4,594,261)</u>	<u>\$ 6,288</u>	<u>\$ -</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, 2013

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2012		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
GENERAL FUND							
STATE DEPARTMENT OF EDUCATION							
** Equalization Aid	13-495-034-5120-078	\$ 162,042,797	07/01/12	06/30/13	\$ -	\$ -	\$ -
** Transportation Aid	13-495-034-5120-014	466,249	07/01/12	06/30/13	-	-	-
Special Education Categorical Aid	13-495-034-5120-089	6,621,815	07/01/12	06/30/13	-	-	-
Security Aid	13-495-034-5120-084	5,104,580	07/01/12	06/30/13	-	-	-
** Extraordinary Aid	13-495-034-5120-044	750,119	07/01/12	06/30/13	-	-	-
** Extraordinary Aid	12-495-034-5120-044	774,072	07/01/11	06/30/12	(774,072)	-	-
On-behalf TPAF Pension Contribution	13-495-034-5095-006	4,386,147	07/01/12	06/30/13	-	-	-
On-behalf TPAF Non-Contributory Group Insurance	13-495-034-5095-007	230,771	07/01/12	06/30/13	-	-	-
On-behalf TPAF Post-Retirement Medical Contributions	13-495-034-5095-001	5,220,570	07/01/12	06/30/13	-	-	-
** Reimbursed TPAF Social Security Contributions	13-495-034-5095-002	5,270,538	07/01/12	06/30/13	-	-	-
TOTAL GENERAL FUND					<u>(774,072)</u>	<u>-</u>	<u>-</u>
SPECIAL REVENUE FUND							
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY							
Wraparound reimbursement	13-999-999-9999-967	129,976	07/01/12	06/30/13	575,745	-	-
STATE DEPARTMENT OF EDUCATION							
** Preschool Education Aid	13-495-034-5120-086	26,052,760	07/01/12	06/30/13	-	-	5,792,375
** Preschool Education Aid	12-495-034-5120-086	25,340,662	07/01/11	06/30/12	5,792,375	-	(5,792,375)
N.J. Nonpublic Aid							
Nonpublic Textbook Aid	13-100-034-5120-064	69,643	07/01/12	06/30/13	-	-	-
Nonpublic Textbook Aid	12-100-034-5120-064	62,419	07/01/11	06/30/12	-	447	-
Nonpublic Textbook Aid	11-100-034-5120-064	69,971	07/01/10	06/30/11	-	95	-
Nonpublic Nursing Services	13-100-034-5120-070	96,662	07/01/12	06/30/13	-	-	-
Nonpublic Nursing Services	12-100-034-5120-070	89,160	07/01/11	06/30/12	-	10,039	-
Nonpublic Auxiliary Services Aid Ch. 192:							
Compensation Education	13-100-034-5120-067	402,991	07/01/12	06/30/13	-	-	-
Compensation Education	12-100-034-5120-067	355,039	07/01/11	06/30/12	-	48,860	-
English as a Second Language	13-100-034-5120-067	107,428	07/01/12	06/30/13	-	-	-
English as a Second Language	12-100-034-5120-067	94,824	07/01/11	06/30/12	-	18,964	-
Transportation	13-100-034-5120-067	22,153	07/01/12	06/30/13	-	-	-
<i>Total Nonpublic Auxiliary Services Aid Ch. 192</i>					<u>-</u>	<u>67,824</u>	<u>-</u>
Nonpublic Handicapped Aid Ch. 193:							
Examination and Classification	13-100-034-5120-066	60,656	07/01/12	06/30/13	-	-	-
Examination and Classification	12-100-034-5120-066	59,880	07/01/11	06/30/12	-	18,210	-
Speech Instruction	13-100-034-5120-066	30,467	07/01/12	06/30/13	-	-	-
Speech Instruction	12-100-034-5120-066	33,964	07/01/11	06/30/12	-	6,899	-
Supplementary Instruction	13-100-034-5120-066	35,385	07/01/12	06/30/13	-	-	-
Supplementary Instruction	12-100-034-5120-066	41,391	07/01/11	06/30/12	-	8,437	-
<i>Total Nonpublic Handicapped Aid Ch. 193</i>					<u>-</u>	<u>33,546</u>	<u>-</u>
Nonpublic Technology Initiative	13-100-034-5120-373	25,703	07/01/12	06/30/13	-	-	-
EDAP		102,287	07/01/11	06/30/12	65,931	-	-
STATE DEPARTMENT OF CHILDREN AND FAMILIES							
DIVISION OF PREVENTION AND COMMUNITY PARTNERSHIPS							
Family Friendly Center	13-100-054-7500-068	45,463	07/01/12	06/30/13	-	-	-
School Based Youth - High School	13-100-054-7500-068	586,100	07/01/12	06/30/13	-	-	-
School Based Youth - Middle School	13-100-054-7500-068	184,305	07/01/12	06/30/13	-	-	-
School Based Youth - Parent Linking Program	13-100-054-7500-068	213,315	07/01/12	06/30/13	-	-	-
School Based Youth - Pregnancy Prevention	13-100-054-7500-068	63,278	07/01/12	06/30/13	-	-	-
School Based Youth - Health	13-100-054-7500-068	22,400	07/01/11	06/30/12	-	-	-
School Based Youth - Health	13-100-054-7500-068	22,400	07/01/12	06/30/13	(6,860)	-	-
<i>Total School Based Youth Services Program</i>					<u>(6,860)</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL REVENUE FUND					<u>6,427,191</u>	<u>111,951</u>	<u>-</u>
DEBT SERVICE FUND							
STATE DEPARTMENT OF EDUCATION							
On-behalf Debt Service - Type I Debt Service	13-495-034-5120-017	1,427,475	07/01/12	06/30/13	-	-	-
TOTAL DEBT SERVICE FUND					<u>-</u>	<u>-</u>	<u>-</u>
ENTERPRISE FUND							
STATE DEPARTMENT OF AGRICULTURE							
State School Lunch Aid	13-100-010-3350-023	83,366	07/01/12	06/30/13	-	-	-
State School Lunch Aid	12-100-010-3350-023	79,910	07/01/11	06/30/12	(4,679)	-	-
TOTAL ENTERPRISE FUND					<u>(4,679)</u>	<u>-</u>	<u>-</u>

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amount represents cancellations of uncollectible accounts receivable.

* - 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, 2013			MEMO	
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 162,042,797	\$ (162,042,797)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,053,706	\$ 162,042,797
466,249	(466,249)	-	-	-	-	-	46,625	466,249
6,621,815	(6,621,815)	-	-	-	-	-	662,182	6,621,815
5,104,580	(5,104,580)	-	-	-	-	-	510,458	5,104,580
-	(750,119)	-	-	(750,119)	-	-	-	750,119
774,072	-	-	-	-	-	-	-	774,072
4,386,147	(4,386,147)	-	-	-	-	-	-	4,386,147
230,771	(230,771)	-	-	-	-	-	-	230,771
5,220,570	(5,220,570)	-	-	-	-	-	-	5,220,570
5,270,538	(5,270,538)	-	-	-	-	-	-	5,270,538
<u>190,117,539</u>	<u>(190,093,586)</u>	<u>-</u>	<u>-</u>	<u>(750,119)</u>	<u>-</u>	<u>-</u>	<u>17,272,971</u>	
75,687	(56,476)	-	-	-	594,956	-	-	(56,476)
26,052,760	(25,873,613)	-	-	-	5,971,522	-	2,605,276	(25,873,613)
-	-	-	-	-	-	-	-	-
69,643	(63,984)	-	-	-	-	5,659	-	(63,984)
-	-	1,584 (B)	(447)	-	-	1,584	-	-
-	-	-	(95)	-	-	-	-	-
96,662	(73,945)	-	-	-	-	22,717	-	(73,945)
-	-	-	(10,039)	-	-	-	-	-
402,991	(268,973)	-	-	-	-	134,018	-	(268,973)
-	-	-	(48,860)	-	-	-	-	-
107,428	(69,998)	-	-	-	-	37,430	-	(69,998)
-	-	-	(18,964)	-	-	-	-	-
22,153	-	-	-	-	-	22,153	-	-
<u>532,572</u>	<u>(338,971)</u>	<u>-</u>	<u>(67,824)</u>	<u>-</u>	<u>-</u>	<u>193,601</u>	<u>-</u>	
60,656	(52,073)	-	-	-	-	8,583	-	(52,073)
-	-	-	(18,210)	-	-	-	-	-
30,467	(14,374)	-	-	-	-	16,093	-	(14,374)
-	-	-	(6,899)	-	-	-	-	-
35,385	(27,682)	-	-	-	-	7,703	-	(27,682)
-	-	-	(8,437)	-	-	-	-	-
<u>126,508</u>	<u>(94,129)</u>	<u>-</u>	<u>(33,546)</u>	<u>-</u>	<u>-</u>	<u>32,379</u>	<u>-</u>	
25,703	(22,950)	-	-	-	-	2,753	-	(22,950)
-	(9,551)	-	-	-	56,380	-	-	(9,551)
45,463	(45,463)	-	-	-	-	-	-	(45,463)
579,469	(585,151)	-	-	(5,682)	-	-	-	(585,151)
183,941	(183,871)	-	-	-	70	-	-	(183,871)
213,315	(213,315)	-	-	-	-	-	-	(213,315)
62,778	(63,051)	-	-	(273)	-	-	-	(63,051)
6,000	(6,000)	-	-	-	-	-	-	(6,000)
-	-	(40) (A)	-	(6,900)	-	-	-	-
<u>1,090,966</u>	<u>(1,096,851)</u>	<u>(40)</u>	<u>-</u>	<u>(12,855)</u>	<u>70</u>	<u>-</u>	<u>-</u>	
<u>28,070,501</u>	<u>(27,630,470)</u>	<u>1,544</u>	<u>(111,951)</u>	<u>(12,855)</u>	<u>6,622,928</u>	<u>258,693</u>	<u>2,605,276</u>	
1,420,217	(1,420,217)	-	-	-	-	-	-	1,420,217
<u>1,420,217</u>	<u>(1,420,217)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
77,800	(83,366)	-	-	(5,566)	-	-	-	79,910
4,679	-	-	-	-	-	-	-	79,910
<u>82,479</u>	<u>(83,366)</u>	<u>-</u>	<u>-</u>	<u>(5,566)</u>	<u>-</u>	<u>-</u>	<u>-</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, 2013

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2012		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
CAPITAL PROJECTS FUND							
School Development Authority ("SDA")							
On-behalf SDA Administered Projects:							
New Elementary School - Columbus School Replacement	17-5240-N03	\$ 69,703,522	12/12/01	Completion	\$ -	\$ -	\$ -
High School #1 Demonstration Project	17-5240-x07	173,598,231	03/22/04	Completion	-	-	-
Jose Marti Middle School	17-5240-n01	-	09/11/02	Completion	-	-	-
Schlemm Early Childhood Center	17-5240-E01	22,130,654	05/22/01	Completion	-	-	-
Jefferson School Health and Safety Improvements	17-5240-100	202,617	08/24/00	Completion	-	-	-
SDA Grant Projects:							
Jefferson Elementary School	17-5240-100	121,030	09/21/09	Completion	15,000	-	-
Washington Elementary School	17-5240-120	332,546	09/21/09	Completion	15,000	-	-
Roosevelt Elementary School	17-5240-110	380,611	09/21/09	Completion	15,000	-	-
TOTAL CAPITAL PROJECTS FUND					<u>45,000</u>	<u>-</u>	<u>-</u>
GRAND TOTAL					<u>\$ 5,693,440</u>	<u>\$ 111,951</u>	<u>\$ -</u>
LESS:							
On-behalf TPAF Pension Contribution	12-495-034-5095-006	4,386,147	07/01/12	06/30/13			
On-behalf TPAF Non-Contributory Group Insurance	12-495-034-5095-007	230,771	07/01/12	06/30/13			
On-behalf TPAF Post-Retirement Medical Contributions	12-495-034-5095-001	5,220,570	07/01/12	06/30/13			
On-behalf Debt Service - Type I Debt Service	13-495-034-5120-017	1,427,475	07/01/12	06/30/13			
On-behalf SDA Administered Projects	Various	266,469,211	Various	Various			

TOTAL STATE ASSISTANCE SUBJECT TO SINGLE AUDIT

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amount represents cancellations of uncollectible accounts receivable.

* - Information Not Available
** - Denotes Major Program

EXHIBIT K-4
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2013			MEMO	
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPEND- ITURES
7,580,313	\$ (7,580,313)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,949,716
537,674	(537,674)	-	-	-	-	-	-	168,076,527
24	(24)	-	-	-	-	-	-	33,940,481
(442)	442	-	-	-	-	-	-	22,088,426
-	-	-	-	-	-	-	-	202,571
-	-	-	-	-	15,000	-	-	-
-	-	-	-	-	15,000	-	-	-
-	-	-	-	-	15,000	-	-	-
<u>8,117,569</u>	<u>(8,117,569)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 227,808,305</u>	<u>\$ (227,345,208)</u>	<u>\$ 1,544</u>	<u>\$ (111,951)</u>	<u>\$ (768,540)</u>	<u>\$ 6,667,928</u>	<u>\$ 258,693</u>	<u>\$ 19,878,247</u>	
	4,386,147							
	230,771							
	5,220,570							
	1,420,217							
	<u>8,117,569</u>							
	<u>\$ (207,969,934)</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, 2013**

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, 2013**

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$24,447 for the General Fund and \$2,780,180 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	\$ 539,099	\$ 190,118,033	\$ 190,657,132
Special Revenue Fund	12,024,228	29,659,203	41,683,431
Capital Projects Fund	-	8,117,569	8,117,569
Food Service Fund	5,538,319	83,366	5,621,685
	<u> </u>	<u> </u>	<u> </u>
Total Awards and Financial Assistance	<u>\$ 18,101,646</u>	<u>\$ 227,978,171</u>	<u>\$ 246,079,817</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 \$4,386,147 reported as TPAF Pension Contributions, \$230,771 reported as TPAF Pension Non-Contributory Group Insurance, and \$5,220,570 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, 2013. TPAF Social Security Contributions in the amount of \$5,270,538 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, 2013. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$8,117,569 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2013. Type I debt service payments in the amount of \$1,420,217 represent amounts paid by the City of Union City on behalf of the District for the year ended June 30, 2013.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO THE SCHEDULES OF AWARDS
 AND FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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	\$ 3,453,960
Title I, Part A - June 30, 2012 Deferred Revenue	288,117
Title II - Part A - June 30, 2012 Deferred Revenue	28,449
Title III - Part A: Language Instruction	635,472
Title III - Part A - June 30, 2012 Deferred Revenue	28,274
	<hr style="border-top: 1px solid black;"/>
	\$ 4,434,272
	<hr style="border-top: 3px double black;"/>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Section 1 - Summary of Auditors' Results

Financial Statement Section

- A) Type of Auditors Report Issued: Unmodified
-
- 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 Unmodified
-
- 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>
10.553	School Breakfast Program
10.555	National School Lunch Program
10.555	Food Distribution Program
84.002A	Adult Basic Skills
84.010A	No Child Left Behind:
84.027	Title I, Part A Basic
84.173	IDEA, Basic
84.413A	IDEA, Preschool
	Race To The Top Phase 3 (RTTT3)

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$515,673
-
- 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, 2013**

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: Unmodified
-
- 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>
13-495-034-5120-078	Equalization Aid
13-495-034-5120-014	Transportation Aid
13-495-034-5120-044	Extraordinary Aid
13-495-034-5095-002	Reimbursed TPAF Social Security Contributions
13-495-034-5120-086	Preschool Education Aid

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 and New Jersey OMB 04-04. See paragraphs 13.15 and 13.35.)

None Reported

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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 Reported

**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, 2013**

(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.